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National Trend of Business in the Restaurant Industry



VOLUME I, NUMBER 1

JANUARY, 1981

Total receipt per cover averaged \$7.38 for January 1981, reflecting an 8.4 percent increase over the same period last year. Total beverage sales rose at a faster pace than food sales, up 15.4 percent and 7.9 percent respectively, when compared to January 1980.

When comparing areas of the United States, the South Central region attained the highest average receipt per cover, \$9.96, or 14.1 percent over January 1980, as well as the highest increase in sales and costs of food and beverage. In the Northeast, total sales and costs of food and beverage decreased marginally, while payroll costs rose 11.3 percent over January 1980.

Laventhol & Horwath in conjunction with the National Restaurant Association is very pleased to supplement the National Trend of Business in the Restaurant Industry with two additional reports this month; the Food and Beverage Sales Report and the Payroll and Employee Report. In succeeding months we will also be furnishing year-to-date statistics in addition to the three monthly reports.

Your response has been greatly appreciated and we hope all contributors will continue to return the questionnaires, as complete as possible, on a timely basis.

TREND REPORT JANUARY 1981 COMPARED WITH JANUARY 1980

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD	BEV.	TOTAL	FOOD	BEV.	PAYROLL	JAN	% CHG
TOTAL	9.2	7.9	15.4	6.2	5.3	12.9	6.6	\$ 7.38	8.4
AFFILIATION:									
Single Unit	12.6	10.6	19.7	7.3	5.9	14.5	2.8	\$10.08	8.8
Multi-Unit:									
Company-Owned	11.0	11.0	*	8.6	8.6	*	6.2	2.72	-2.9
Franchised	7.2	6.4	11.7	5.5	4.8	11.6	9.0	6.69	9.0
AREA:									
Northeast	-0.2	-1.5	22.6	-0.7	-1.5	17.3	11.3	\$ 8.03	10.8
Southeast	7.5	6.4	16.2	-3.3	-4.4	8.7	6.8	5.85	9.0
North Central	10.9	10.5	12.3	7.1	6.4	11.1	7.1	6.03	4.7
South Central	19.3	16.2	30.9	13.1	11.7	20.7	-0.1	9.96	14.1
West	9.4	9.2	10.2	10.5	10.3	11.6	6.9	8.49	7.5
AVERAGE CHECK:									
Under \$3.48	8.3	8.4	*	4.6	4.6	*	12.2	2.55	4.1
\$3.48 TO \$6.95	9.0	7.3	28.1	2.5	1.3	20.9	17.5	4.87	10.8
\$6.95 TO \$9.94	9.3	9.5	8.3	10.0	10.2	9.0	7.5	8.26	6.0
Over \$9.94	15.0	13.4	19.9	10.2	8.6	17.8	-0.2	13.29	7.8
SALES PER MONTH:									
Under \$33523.	7.0	6.2	14.6	-3.5	-4.6	12.0	11.6	\$ 3.48	13.7
\$33523. TO \$55256.	2.1	1.7	16.0	2.2	1.5	35.9	14.1	3.61	6.5
\$55256. TO \$94928.	2.9	1.7	8.1	2.5	1.4	9.8	6.6	6.41	-5.9
Over \$94928.	12.7	11.6	17.5	8.6	7.9	13.2	4.8	8.98	10.2
SEAT CAPACITY:									
Under 111	13.8	13.1	20.9	13.1	11.5	39.0	21.0	\$ 3.82	15.0
111 TO 160	-2.5	-2.5	-2.6	-5.3	-5.5	*	6.3	3.61	-6.2
160 TO 243	7.8	7.5	9.4	5.2	5.1	6.1	8.3	8.07	7.5
Over 243	12.8	10.8	20.5	8.9	7.6	17.4	3.2	8.82	10.9
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$	*
Coffee Shop	-1.9	-1.9	*	-3.6	-3.6	*	10.6	*	*
Full Menu:									
Tables-service	11.8	10.0	18.5	-7.0	5.4	16.6	4.4	8.24	10.2
Limited Menu:									
Tables-service	8.4	8.7	6.6	8.5	9.3	2.2	9.2	7.57	7.3
No Tables-service	20.0	20.9	*	20.0	20.0	*	41.7	1.86	17.7
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

FOOD AND BEVERAGE SALES REPORT AS OF JANUARY 1981

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	JAN 81		JAN 80		JAN 81		JAN 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	82.3	17.7	83.2	16.8	\$ 0.40	\$ 0.25	\$ 0.41	\$ 0.26
AFFILIATION:								
Single Unit	76.5	23.5	77.9	22.1	\$ 0.39	\$ 0.25	\$ 0.40	\$ 0.26
Multi-Unit:								
Company-Owned	100.0	*	100.0	*	0.31	*	0.32	*
Franchised	84.9	15.1	85.5	14.5	0.41	0.26	0.41	0.26
AREA:								
Northeast	93.5	6.5	94.7	5.3	\$ 0.36	\$ 0.26	\$ 0.36	\$ 0.27
Southeast	87.6	12.4	88.6	11.4	0.38	0.27	0.42	0.29
North Central	78.1	21.9	78.4	21.6	0.41	0.26	0.43	0.26
South Central	76.7	23.3	78.8	21.2	0.35	0.24	0.36	0.27
West	80.2	19.8	80.3	19.7	0.43	0.25	0.43	0.25
AVERAGE CHECK:								
Under \$3.48	99.2	*	99.1	*	0.38	*	0.39	*
\$3.48 TO \$6.95	90.5	9.5	91.9	8.1	0.39	0.27	0.41	0.29
\$6.95 TO \$9.94	79.6	20.4	79.4	20.6	0.45	0.25	0.45	0.25
Over \$9.94	74.4	25.6	75.5	24.5	0.39	0.26	0.41	0.26
SALES PER MONTH:								
Under \$33523.	89.1	10.9	89.8	10.2	\$ 0.41	\$ 0.27	\$ 0.46	\$ 0.28
\$33523. TO \$55256.	96.8	3.2	97.2	2.8	0.35	0.30	0.35	0.25
\$55256. TO \$94928.	80.6	19.4	81.6	18.4	0.39	0.26	0.39	0.25
Over \$94928.	79.6	20.4	80.5	19.5	0.41	0.25	0.42	0.26
SEAT CAPACITY:								
Under 111	91.2	8.8	91.8	8.2	\$ 0.36	\$ 0.29	\$ 0.36	\$ 0.25
111 TO 160	97.2	2.8	97.2	2.8	0.35	*	0.36	*
160 TO 243	81.5	18.5	81.7	18.3	0.43	0.26	0.44	0.27
Over 243	78.1	21.9	79.5	20.5	0.39	0.25	0.41	0.25
TYPE:								
Cafeteria	*	*	*	*	\$	\$	\$	\$
Coffee Shop	99.8	*	99.8	*	0.33	*	0.34	*
Full Menu:								
Tableservice	78.3	21.7	79.6	20.4	0.40	0.25	0.41	0.26
Limited Menu:								
Tableservice	83.0	17.0	82.8	17.2	0.43	0.25	0.43	0.26
No Tableservice	97.1	*	96.4	*	0.45	*	0.46	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JAN 81	JAN 80	JAN 81	JAN 80	JAN 81	JAN 80	JAN 81	JAN 80
TOTAL	\$ 2056.76	\$ 1904.82	\$ 641.32	\$ 600.74	303.3	297.6	\$ 3.20	\$ 3.13
AFFILIATION:								
Single Unit	\$ 2141.65	\$ 1935.80	\$ 685.97	\$ 660.80	247.5	241.6	\$ 3.21	\$ 2.93
Multi-Unit:								
Company-Owned	1514.25	1365.03	442.33	417.08	556.7	487.4	3.43	3.28
Franchised	2046.93	1917.77	632.04	584.07	314.4	313.3	3.19	3.26
AREA:								
Northeast	\$ 1608.27	\$ 1642.65	\$ 543.66	\$ 495.12	206.7	208.1	\$ 2.99	\$ 3.33
Southeast	2747.93	2450.97	712.82	646.25	469.9	457.0	3.58	3.62
North Central	1877.29	1717.76	626.27	594.91	307.4	295.5	3.03	2.92
South Central	1561.17	1418.91	473.83	506.00	181.4	193.9	3.41	2.86
West	2305.56	2089.96	720.18	667.61	272.4	266.9	3.20	3.14
AVERAGE CHECK:								
Under \$3.48	1482.38	1462.13	484.36	465.64	544.6	554.1	3.23	3.34
\$3.48 TO \$6.95	2265.92	2128.17	653.14	569.26	465.3	484.1	3.47	3.74
\$6.95 TO \$9.94	2108.67	1938.45	675.91	631.60	255.0	248.3	3.09	3.04
Over \$9.94	2335.42	2021.04	680.84	669.71	193.3	179.5	3.34	2.91
SALES PER MONTH:								
Under \$33523.	\$ 1244.90	\$ 1208.25	\$ 427.15	\$ 397.06	369.2	406.9	\$ 2.81	\$ 2.98
\$33523. TO \$55256.	1638.88	1652.13	556.64	498.03	430.0	446.9	3.04	3.40
\$55256. TO \$94928.	1842.84	1791.66	633.37	589.24	270.3	255.0	2.95	3.06
Over \$94928.	2326.62	2075.16	688.41	651.14	286.7	277.5	3.35	3.12
SEAT CAPACITY:								
Under 111	\$ 1811.74	\$ 1643.49	\$ 576.96	\$ 490.23	391.5	392.8	\$ 3.26	\$ 3.49
111 TO 160	1548.82	1620.44	527.85	496.38	447.7	437.8	2.97	3.23
160 TO 243	2088.85	1939.57	633.01	589.25	266.4	261.8	3.19	3.22
Over 243	2264.98	2025.19	707.12	674.44	298.4	292.3	3.26	2.99
TYPE:								
Cafeteria	\$	*	\$	*	\$	*	\$	*
Coffee Shop	1555.84	1622.48	519.53	475.92	*	*	3.02	3.40
Full Menu:								
Tables service	2160.99	1952.30	663.78	632.44	292.0	289.0	3.23	3.03
Limited Menu:								
Tables service	2181.05	2003.41	680.30	620.25	288.1	284.0	3.21	3.23
No Tables service	*	*	*	*	*	*	5.03	5.94
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE



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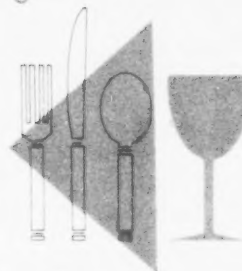
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National

Trend of Business in the Restaurant Industry



VOLUME I, NUMBER 2

FEBRUARY, 1981

For the restaurants included in our survey, total sales fell 2.4 percent. Food sales were down 3.4 percent during February 1981 from the same month last year while beverage sales increased by 2.2 percent. Total payroll costs remained relatively constant during this time frame, increasing less than 1.0 percent. The average receipt per cover reached \$7.25, an increase of 10.2 percent. For the first two months of 1981, the average receipt per cover rose was \$7.33, 9.4 percent higher than for the same period last year.

Food costs per dollar of food sales dropped during the month to 37 cents. Beverage costs per dollar of beverage sales also declined from the same month last year, from 26 cents to 24 cents. Total sales per payroll dollar was also down slightly as the number of covers served per employee dropped.

Restaurants in the West and Northeast regions of the country experienced the sharpest gains in sales, while those in the North and South Central regions suffered declines in revenues. The smaller restaurants, those with less than 114 seats, and those with the lowest sales volume, had the most consistent growth during the month. These restaurants also tended to have the lowest average receipt per cover, which appears to indicate that consumers are scaling down their dining out habits by reducing both the frequency of trips taken and the amount spent per meal.

During the past several years, the food service industry has been suffering from a steady erosion in profit margins due to declining customer counts and higher costs. Unless inflation and employment begin to abate and interest rates become more reasonable, this situation will probably continue for the next several quarters. Pending any tax cuts that may be forthcoming, further improvements in productivity and better utilization of existing assets will be the restaurateur's primary tool for improving profitability.

TREND REPORT FEBRUARY 1981 COMPARED WITH FEBRUARY 1980

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD	BEV.	TOTAL	FOOD	BEV.	PAYROLL	FEB	% CHG
TOTAL	-2.4	-3.4	2.2	-9.0	-9.1	-8.1	0.5	\$ 7.25	10.2
AFFILIATION:									
Single Unit	-2.4	-3.6	1.9	-0.4	-0.4	-	-0.4	\$ 9.86	2.8
Multi-Unit:									
Company-Owned	-5.9	-5.9	*	-7.9	-7.9	*	0.5	3.02	-6.8
Franchised	-2.3	-3.1	2.5	-13.2	-13.2	-13.9	1.1	6.66	15.3
AREA:									
Northeast	3.2	2.1	21.5	2.2	1.8	8.7	3.2	\$ 8.16	10.2
Southeast	*	*	*	*	*	*	*	*	*
North Central	-0.7	-2.2	4.7	-5.1	-5.3	-3.7	0.6	5.98	3.2
South Central	-8.8	-8.5	-9.7	1.4	2.7	-5.4	4.1	8.93	-9.2
West	5.1	4.8	6.7	-13.8	-14.2	-11.2	7.1	8.66	7.6
SALES PER MONTH:									
Under \$35417.	5.9	7.0	-1.6	3.2	4.7	-10.6	3.4	\$ 3.68	6.7
\$35417. TO \$53317.	6.0	4.9	23.2	2.5	2.1	9.7	13.4	4.21	2.5
\$53317. TO \$86906.	-3.9	-4.9	1.5	-5.5	-5.8	-2.7	-4.1	5.27	-2.8
Over \$86906.	-4.0	-5.3	1.4	-12.7	-13.1	-10.4	-0.6	8.88	17.1
NUMBER OF SEATS:									
Under 114	12.8	12.4	16.5	4.0	4.3	1.1	18.8	\$ 3.82	6.7
114 TO 160	-0.4	-0.1	*	0.5	0.8	*	2.4	3.60	-7.6
160 TO 267	2.6	2.0	5.1	-11.7	-12.3	-7.3	4.4	8.29	8.8
Over 267	-9.4	-11.7	-0.5	-10.2	-10.4	-9.3	-5.7	8.23	19.3
Type:									
Cafeteria	*	*	*	*	*	*	*	*	*
Coffee Shop	2.0	2.0	*	0.7	0.7	*	6.8	*	*
Full Menu:									
Tables-service	-5.8	-7.6	1.4	-7.3	-7.4	-6.3	-3.7	\$ 8.10	15.7
Limited Menu:									
Tables-service	4.7	4.7	5.0	-19.4	-20.0	-14.5	8.9	7.69	6.7
No Tables-service	*	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

- NO CHANGE

* INSUFFICIENT RESPONSE

YEAR TO DATE TREND REPORT AS OF FEBRUARY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD	BEV	TOTAL	FOOD	BEV.	PAYROLL	FEB	% CHG
TOTAL	3.1	2.0	8.4	-1.9	-2.3	1.5	3.4	\$ 7.33	9.4
AFFILIATION:									
Single Unit	4.7	3.1	10.2	3.3	2.6	7.0	1.2	\$ 9.99	5.6
Multi-Unit:									
Company-Owned	3.4	3.4	*	0.4	0.4	*	3.4	2.82	-5.7
Franchised	2.2	1.4	6.8	-4.6	-4.8	-2.8	4.8	6.66	12.5
AREA:									
Northeast	1.5	0.3	22.0	0.7	0.2	12.8	7.1	\$ 8.09	10.5
Southeast	*	*	*	*	*	*	*	*	*
North Central	5.0	4.1	8.4	0.5	0.1	2.9	3.6	6.02	3.9
South Central	3.8	2.5	8.6	7.0	7.0	7.5	2.0	9.43	1.3
West	7.1	6.8	8.3	-2.3	-2.5	-0.8	6.9	8.58	7.6
SALES PER MONTH:									
Under \$35198.	6.1	6.2	5.1	-0.7	-0.6	-2.6	7.9	\$ 3.57	8.3
\$35198. TO \$54772.	4.6	3.8	17.7	2.9	2.3	16.3	12.9	4.08	5.5
\$54772. TO \$93891.	-0.8	-1.8	4.8	-3.7	-4.0	-1.8	0.5	5.71	-4.0
Over \$93891.	3.7	2.5	8.9	-2.3	-2.9	1.7	2.2	8.96	14.0
NUMBER OF SEATS:									
Under 114	13.3	12.6	20.9	8.9	8.2	19.1	17.9	\$ 3.80	11.6
114 TO 160	-1.4	-1.2	-9.5	-2.8	-2.7	-7.9	5.6	3.62	-7.2
160 TO 265	5.6	5.1	7.6	-3.2	-3.7	-0.4	6.2	8.40	8.2
Over 265	0.3	-1.9	8.9	-2.0	-2.7	2.3	-1.6	8.38	16.0
TYPE:									
Cafeteria	*	*	*	*	*	*	*	*	*
Coffee Shop	-	-	10.8	-1.5	-1.5	13.9	8.7	2.44	*
Full Menu:									
Tables-service	2.1	0.3	9.2	-0.8	-1.6	4.0	0.1	\$ 8.16	13.5
Limited Menu:									
Tables-service	6.5	6.7	5.8	-5.6	-5.6	-6.2	9.0	7.63	7.0
No Tables-service	*	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

- NO CHANGE

* INSUFFICIENT RESPONSE

FOOD AND BEVERAGE SALES REPORT FEBRUARY 1981 COMPARED WITH FEBRUARY 1980

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	FEB 81		FEB 80		FEB 81		FEB 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	82.3	17.7	83.1	16.9	\$ 0.37	\$ 0.24	\$ 0.40	\$ 0.26
AFFILIATION:								
Single Unit	76.5	23.5	77.5	22.5	\$ 0.39	\$ 0.24	\$ 0.38	\$ 0.24
Multi-Unit:								
Company-Owned	100.0	*	100.0	*	0.34	*	0.35	*
Franchised	84.4	15.6	85.2	14.8	0.37	0.24	0.41	0.28
AREA:								
Northeast	93.4	6.6	94.4	5.6	\$ 0.36	\$ 0.26	\$ 0.36	\$ 0.29
Southeast	*	*	*	*	*	*	*	*
North Central	77.9	22.1	79.1	20.9	0.41	0.24	0.42	0.26
South Central	79.3	20.7	79.1	20.9	0.36	0.23	0.32	0.22
West	79.7	20.3	80.0	20.0	0.36	0.23	0.44	0.27
SALES PER MONTH:								
Under \$35417.	88.5	11.5	87.6	12.4	\$ 0.40	\$ 0.28	\$ 0.40	\$ 0.31
\$35417. TO \$53317.	93.0	7.0	94.0	6.0	0.37	0.29	0.38	0.33
\$53317. TO \$86906.	83.8	16.2	84.7	15.3	0.38	0.24	0.38	0.25
Over \$86906.	79.3	20.7	80.4	19.6	0.37	0.23	0.41	0.26
NUMBER OF SEATS:								
Under 114.5	90.4	9.6	90.7	9.1	\$ 0.36	\$ 0.28	\$ 0.39	\$ 0.32
114.5 TO 160	97.8	*	97.4	*	0.35	*	0.34	*
160 TO 267	81.5	18.5	81.9	18.1	0.37	0.24	0.43	0.27
Over 267	77.9	22.1	79.9	20.1	0.39	0.23	0.39	0.26
TYPE:								
Cafeteria	*	*	*	*	*	*	*	*
Coffee Shop	99.8	*	99.8	*	\$ 0.34	*	\$ 0.34	*
Full Menu:								
Tables-service	78.3	21.7	79.8	20.2	\$ 0.40	\$ 0.25	\$ 0.40	\$ 0.27
Limited Menu:								
Tables-service	82.4	17.6	82.4	17.6	0.33	0.21	0.43	0.26
No Tables-service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

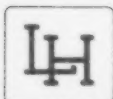
* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT FEBRUARY 1981 COMPARED WITH FEBRUARY 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	FEB 81	FEB 80	FEB 81	FEB 80	FEB 81	FEB 80	FEB 81	FEB 80
TOTAL	\$ 2045.44	\$ 2075.87	\$ 626.65	\$ 623.60	302.7	351.0	\$ 3.24	\$ 3.35
Affiliation:								
Single Unit	\$ 2121.80	\$ 2027.67	\$ 666.24	\$ 662.13	245.6	251.0	\$ 3.22	\$ 3.29
Multi-Unit:								
Company-Owned	1644.91	1766.06	497.85	460.27	565.6	544.6	3.43	3.66
Franchised	2031.53	2109.98	616.05	615.09	315.4	390.2	3.24	3.37
AREA:								
Northeast	\$ 1588.97	\$ 1560.43	\$ 523.23	\$ 514.68	208.5	210.8	\$ 3.06	\$ 3.06
Southeast	*	*	*	*	*	*	*	*
North Central	1884.80	1937.61	624.03	631.39	305.4	324.3	3.07	3.11
South Central	1476.66	1455.14	477.07	443.99	180.6	187.5	3.28	3.75
West	2313.16	2164.52	722.39	662.27	268.9	272.4	3.21	3.27
SALES PER MONTH:								
Under \$35417.	\$ 1410.69	\$ 1379.51	\$ 497.89	\$ 491.90	388.6	417.9	\$ 2.83	\$ 2.79
\$35417. TO \$53317.	1583.46	1538.84	529.87	469.91	345.2	350.2	3.13	3.35
\$53317. TO \$86906.	1843.56	1938.85	612.59	637.07	326.8	351.1	3.07	3.06
Over \$86906.	2312.77	2340.13	672.74	675.01	284.3	345.8	3.35	3.49
NUMBER OF SEATS:								
Under 114.5	\$ 1685.51	\$ 1577.75	\$ 554.85	\$ 472.76	361.6	366.9	\$ 3.24	\$ 3.43
114.5 TO 160	1518.52	1530.41	516.78	489.81	440.5	427.9	3.04	3.13
160 TO 267	2074.40	2042.10	610.91	590.80	258.3	275.2	3.27	3.34
Over 267	2286.42	2430.50	704.38	747.38	325.3	435.3	3.26	3.40
TYPE:								
Cafeteria	*	*	*	*	*	*	*	*
Coffee Shop	\$ 1514.35	\$ 1509.56	\$ 490.16	\$ 463.64	*	*	\$ 3.11	\$ 3.26
Full Menu:								
Tableservice	\$ 2139.36	\$ 2235.00	\$ 636.16	\$ 666.14	292.6	368.5	\$ 3.28	\$ 3.38
Limited Menu:								
Tableservice	2203.17	2094.80	699.81	638.11	276.7	280.8	3.17	3.29
No Tableservice	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

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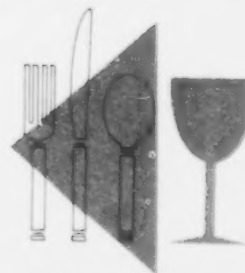
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National Trend of Business in the Restaurant Industry

VOLUME I, NUMBER 3

MARCH, 1981

During the month of March the average receipt per cover rose 7 percent over last year to \$9.21 for the restaurants in our survey. Total sales were up 6.8 percent with food sales rising 8.0 percent and beverage sales 2.5 percent. Total food and beverage costs outpaced total sales by 3 percentage points, while payroll costs rose slightly above 7 percent when compared to last year.

When comparing the first quarter of 1981 to 1980, the rate of food and beverage sales grew at a faster rate than food and beverage costs. Payroll costs were up 4.5 percent over last year's first quarter and the average receipt per cover increased by 9.1 percent to \$9.75 for the total sample.

In March the Southeast region of the country reported an average receipt per cover of \$11.81 followed by \$10.36 in the Western region. The Northeast was least affected by rising payroll costs, 4.1 percent over last year, and had the lowest average receipt per cover, \$7.53, when compared to the other areas of the country.

During March 1981 both food and beverage costs per dollar of sales rose one cent when compared to March 1980. Total sales per payroll dollar remained stable, while the number of covers served per employee rose marginally over last year. Total sales per employee rose slightly more than 7 percent when compared to March 1980.

TREND REPORT MARCH 1981 COMPARED WITH MARCH 1980

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD	BEV.	TOTAL	FOOD	BEV.	PAYROLL	MAR	% CHG
TOTAL	6.8	8.0	2.5	9.8	10.8	3.8	7.3	\$ 9.21	7.0
AFFILIATION:									
Single Unit	9.1	12.7	-0.7	14.6	17.6	0.9	10.5	\$10.84	9.2
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	4.3	3.5	8.2	4.5	4.0	8.4	4.0	7.63	3.4
AREA:									
Northeast	3.9	1.8	23.2	3.5	2.7	15.5	4.1	\$ 7.53	10.3
Southeast	10.3	8.5	18.5	24.5	24.8	22.1	10.9	11.81	10.1
North Central	7.8	6.2	12.8	5.2	4.2	10.2	5.6	8.30	4.1
South Central	9.9	11.0	*	16.7	19.0	*	21.4	7.67	1.6
West	6.2	15.7	-13.8	11.4	16.9	-8.1	8.7	10.36	8.5
SALES PER MONTH:									
Under \$40034	12.1	12.0	13.6	10.8	10.8	10.3	8.9	\$ 4.10	6.9
\$40034 TO \$60789	5.8	4.6	27.3	2.3	2.0	7.8	4.1	5.98	9.1
\$60789 TO \$101701	2.7	1.5	7.6	3.3	3.9	-0.1	1.6	6.63	3.7
Over \$101701	8.2	11.7	-0.2	14.2	16.4	4.6	10.8	11.48	8.2
NUMBER OF SEATS:									
Under 100	23.5	22.2	34.5	12.7	11.1	33.4	19.8	\$ 4.89	13.8
100 TO 160	5.1	4.2	13.1	6.7	5.8	16.5	3.9	5.50	1.2
160 TO 225	3.2	12.6	-21.1	8.0	14.5	-18.1	4.7	7.70	6.0
Over 225	8.1	5.7	15.4	11.4	10.7	15.3	9.2	11.14	8.0
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$	*
Coffee Shop	-0.3	-0.5	*	0.2	0.1	*	0.6	*	*
Full Menu:									
Tableservce	7.4	9.9	0.7	9.7	11.4	2.2	7.6	\$ 9.89	6.8
Limited Menu:									
Tableservce	7.6	6.5	11.5	15.4	16.1	11.8	11.6	8.16	8.5
No Tableservice	26.1	26.1	*	18.9	18.9	*	25.6	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

YEAR TO DATE TREND REPORT AS OF MARCH 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD	BEV.	TOTAL	FOOD	BEV.	PAYROLL	MAR	% CHG
TOTAL	5.1	4.0	9.8	2.3	1.8	5.3	4.5	\$ 7.95	9.1
AFFILIATION:									
Single Unit	7.4	6.0	11.7	7.2	6.9	8.9	4.0	\$10.26	7.4
Multi-Unit:									
Company-Owned	3.3	3.3	*	0.7	0.7	*	2.7	2.83	-2.8
Franchised	3.4	2.7	7.3	-1.3	-1.6	1.2	4.9	6.92	10.6
AREA:									
Northeast	2.0	0.6	23.0	1.6	0.9	16.0	5.8	\$ 7.91	9.7
Southeast	0.9	-1.2	11.7	-0.9	-1.8	6.4	-4.2	6.83	21.1
North Central	6.0	4.8	9.9	2.1	1.6	5.1	3.8	7.03	5.0
South Central	5.5	4.8	8.1	8.5	9.2	4.6	4.3	8.36	1.3
West	8.1	8.2	7.5	2.5	2.3	3.6	6.7	9.25	8.2
SALES PER MONTH:									
Under \$35518	8.7	8.4	11.9	4.1	4.1	4.4	6.8	\$ 3.81	8.8
\$35518 TO \$56383	5.8	4.8	23.6	4.0	3.3	20.7	12.0	4.10	7.1
\$56383 TO \$97615	1.0	-0.4	7.4	-0.5	-1.1	3.1	0.8	6.78	-0.4
Over \$97615	6.3	5.2	9.8	2.8	2.4	5.3	3.9	9.80	12.7
NUMBER OF SEATS:									
Under 108	15.7	14.5	22.5	14.1	13.2	22.2	19.4	\$ 3.60	13.9
108 TO 160	-	-	-0.1	-1.4	-1.5	-0.2	4.8	4.54	-4.5
160 TO 264	5.4	5.6	4.8	0.5	0.3	1.6	5.7	8.60	8.0
Over 264	4.4	2.0	12.7	2.6	1.9	6.5	1.3	9.24	13.5
TYPE:									
Cafeteria	-0.1	-2.4	34.9	3.1	3.1	*	5.5	\$ 1.94	0.5
Coffee Shop	-0.7	-0.7	28.8	-1.4	-1.5	30.2	6.0	2.44	*
Full Menu:									
Tables-service	5.4	4.1	10.2	3.5	2.9	6.3	2.4	\$ 8.99	11.5
Limited Menu:									
Tables-service	6.8	6.4	8.2	-0.7	-1.1	1.5	9.6	7.44	7.4
No Tables-service	28.0	28.8	-6.2	26.0	26.3	*	29.3	2.03	15.2
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

FOOD AND BEVERAGE SALES REPORT MARCH 1981 COMPARED WITH MARCH 1980

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	MAR 81		MAR 80		MAR 81		MAR 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	78.5	21.5	77.6	22.4	\$ 0.40	\$ 0.25	\$ 0.39	\$ 0.24
AFFILIATION:								
Single Unit	75.2	24.8	72.8	27.2	\$ 0.42	\$ 0.24	\$ 0.40	\$ 0.23
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	82.2	17.8	82.8	17.2	0.38	0.26	0.38	0.26
AREA:								
Northeast	88.2	11.8	90.1	9.9	\$ 0.37	\$ 0.24	\$ 0.37	\$ 0.25
Southeast	81.0	19.0	82.3	17.7	0.43	0.25	0.37	0.25
North Central	73.7	26.3	74.9	25.1	0.39	0.24	0.40	0.25
South Central	79.8	*	79.0	*	0.47	*	0.44	*
West	73.8	26.2	67.7	32.3	0.41	0.25	0.40	0.24
SALES PER MONTH:								
Under \$40034	92.6	7.4	92.7	7.3	\$ 0.38	\$ 0.27	\$ 0.39	\$ 0.28
\$40034 TO \$60789	93.5	6.5	94.6	5.4	0.35	0.22	0.36	0.26
\$60789 TO \$101701	80.2	19.8	81.1	18.9	0.38	0.25	0.37	0.27
Over \$101701	73.1	26.9	70.8	29.2	0.42	0.25	0.41	0.24
NUMBER OF SEATS:								
Under 100	88.5	11.5	89.4	10.6	\$ 0.41	\$ 0.29	\$ 0.45	\$ 0.29
100 TO 160	89.0	11.0	89.8	10.2	0.36	0.27	0.35	0.26
160 TO 225	78.7	21.3	72.2	27.8	0.38	0.25	0.38	0.24
Over 225	74.0	26.0	75.7	24.3	0.42	0.24	0.41	0.24
TYPE:								
Cafeteria	*	*	*	*	\$ *	\$ *	\$ *	\$ *
Coffee Shop	99.6	*	99.8	*	0.33	*	0.33	*
Full Menu:								
Tables-service	74.3	25.7	72.6	27.4	\$ 0.41	\$ 0.25	\$ 0.41	\$ 0.24
Limited Menu:								
Tables-service	77.4	22.6	78.2	21.8	0.40	0.25	0.37	0.24
No Tables-service	100.0	*	100.0	*	0.43	*	0.45	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

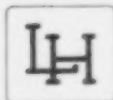
PAYROLL AND EMPLOYEE REPORT MARCH 1981 COMPARED WITH MARCH 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	MAR 81	MAR 80	MAR 81	MAR 80	MAR 81	MAR 80	MAR 81	MAR 80
TOTAL	\$ 2277.00	\$ 2121.69	\$ 660.19	\$ 617.57	271.5	269.3	\$ 3.45	\$ 3.45
AFFILIATION:								
Single Unit	\$ 2640.50	\$ 2420.58	\$ 737.65	\$ 670.16	243.6	243.5	\$ 3.58	\$ 3.61
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	1934.85	1841.93	585.50	566.74	305.9	299.3	3.31	3.27
AREA:								
Northeast	\$ 1640.16	\$ 1616.54	\$ 556.39	\$ 547.21	262.7	277.3	\$ 3.01	\$ 3.02
Southeast	2919.05	2543.24	576.13	508.70	273.9	263.0	5.07	5.00
North Central	2420.76	2183.37	700.08	661.52	294.9	278.9	3.50	3.34
South Central	1903.00	1757.42	487.83	407.72	232.9	228.2	3.90	4.31
West	2722.89	2557.98	815.05	747.98	262.2	269.3	3.34	3.42
SALES PER MONTH:								
Under \$40034	\$ 1840.26	\$ 1616.34	\$ 580.83	\$ 525.50	415.3	397.7	\$ 3.17	\$ 3.08
\$40034 TO \$6078	1734.55	1643.31	576.88	555.31	414.6	399.2	3.01	2.96
\$60789 TO \$1017	1892.47	1853.41	619.18	617.44	280.7	285.1	3.05	3.01
Over \$101701	2800.65	2556.73	730.61	658.07	241.5	239.8	3.80	3.86
NUMBER OF SEATS:								
Under 100	\$ 2286.99	\$ 1815.69	\$ 669.50	\$ 548.01	444.6	415.7	\$ 3.42	\$ 3.31
100 TO 160	1627.31	1541.99	555.67	539.48	333.1	290.9	2.88	2.82
160 TO 225	2161.40	2114.56	643.87	621.20	287.0	296.6	3.36	3.40
Over 225	2745.85	2498.17	729.00	665.07	244.6	240.9	3.74	3.73
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1443.59	1448.64	524.47	521.41	*	*	2.75	2.78
Full Menu:								
Tableservice	\$ 2562.17	\$ 2376.24	\$ 712.89	\$ 666.80	259.9	258.0	\$ 3.60	\$ 3.58
Limited Menu:								
Tableservice	2296.86	2081.30	651.97	576.32	283.7	282.0	3.52	3.61
No Tableservice	2639.74	2156.39	514.00	421.52	*	*	5.14	5.12
Other	*	*	*	*	*	*	*	*

* INSSUFFICIENT RESPONSE

9/2/81

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National Trend of Business in the Restaurant Industry

VOLUME I, NUMBER 4

APRIL, 1980

The analysis of our April data reflects an increase in total sales of food and beverage of 7.8 percent over April 1980. Total costs of food and beverage rose 7.7 percent over the same period last year, and payroll costs rose by a reported 5.9 percent. The average receipt per cover declined 8.5 percent from last month, but rose 4.7 percent from the same month last year.

On a year-to-date basis, total food and beverage sales rose 6.3 percent over the same period last year, supported by a 10.5 percent beverage sales increase. For the first four months of 1981, total sales of food and beverage have increased at a quicker pace than the total cost of food and beverage, indicating improved gross margins for the restaurants in our survey.

The largest restaurants in our survey, those with 242 or more seats, reported the highest April average receipt per cover, \$12.10, followed by an \$11.45 per cover ticket in the by single-unit operations. On a year-to-date basis, the South Central region led the country with the highest average receipt per cover, \$9.51, followed by \$9.06 in the West.

Productivity increased per full-time employee, with \$177.07 more in sales this month than a year ago, an 8.8 percent rise. This increase was led by the 23.3 percent increase in Southeast properties and the 16.8 percent rise in Limited Menu-Tableservice restaurants.

TREND REPORT APRIL 1981 COMPARED WITH APRIL 1980

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD	BEV.	TOTAL	FOOD	BEV.		APR	% CHG
TOTAL	7.8	7.5	9.3	7.7	7.7	8.0	5.9	\$ 8.43	4.7
AFFILIATION:									
Single Unit	6.6	6.7	6.4	6.4	6.1	9.1	11.5	\$11.45	4.9
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	8.5	8.0	11.3	8.3	8.8	4.3	2.2	7.98	7.2
AREA:									
Northeast	3.6	2.6	16.5	4.8	4.8	3.4	2.1	\$ 9.66	13.9
Southeast	-3.0	-2.1	-6.8	-6.4	-6.1	-8.7	-15.3	8.86	-
North Central	14.9	15.2	13.3	11.2	12.0	5.4	8.0	8.17	8.2
South Central	-1.4	-1.8	-	11.3	11.1	11.9	21.4	6.76	-5.9
West	13.3	12.6	16.6	10.5	9.8	15.9	7.7	9.39	9.1
SALES PER MONTH:									
Under \$33132.	9.1	10.2	-4.8	1.3	1.4	-0.1	7.9	\$ 4.37	6.4
\$33132. TO \$59248.	6.0	5.0	27.0	5.9	6.3	-1.5	-2.0	4.47	9.7
\$59248. TO \$93745.	1.1	0.7	2.9	3.3	3.8	-0.8	-1.3	7.95	3.3
Over \$93745.	10.1	10.0	10.6	9.8	9.6	11.3	9.2	9.45	5.0
NUMBER OF SEATS:									
Under 102	18.6	18.6	18.0	17.8	18.2	14.5	15.3	\$ 3.20	7.3
102 TO 160	5.6	5.1	9.9	5.2	5.2	5.5	0.3	6.40	2.0
160 TO 242	9.8	9.5	11.4	9.2	8.8	13.0	6.9	8.34	7.5
Over 242	3.2	2.3	6.3	3.7	3.6	4.5	3.7	12.10	6.6
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	1.2	1.1	*	2.3	2.2	*	-0.8	*	*
Full Menu:									
Tables service	7.2	6.7	8.9	8.5	9.3	4.9	8.2	\$10.70	5.6
Limited Menu:									
Tables service	5.1	4.9	6.0	4.3	3.7	9.7	0.9	8.43	5.2
No Tables service	26.0	27.1	*	21.9	21.1	*	24.6	*	*
Other	23.9	20.0	*	14.1	10.7	*	15.6	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

YEAR TO DATE TREND REPORT AS OF APRIL 1981

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD	BEV.	TOTAL	FOOD	BEV.		APR	% CHG
TOTAL	6.3	5.4	10.5	4.2	3.9	6.4	5.3	\$ 8.46	8.2
AFFILIATION:									
Single Unit	7.0	5.7	11.7	7.3	6.7	10.6	5.6	\$10.55	7.0
Multi-Unit:									
Company-Owned	6.9	6.1	*	5.0	3.9	*	3.1	2.83	-0.8
Franchised	5.9	5.3	9.2	2.3	2.3	2.3	5.2	7.61	9.4
AREA:									
Northeast	2.7	1.5	21.3	2.9	2.3	15.5	5.1	\$ 8.45	10.8
Southeast	3.5	2.0	10.5	2.0	1.4	6.4	-4.1	7.51	16.9
North Central	7.7	6.6	11.2	4.2	4.0	5.6	3.3	7.49	6.0
South Central	2.1	1.5	4.2	8.9	9.4	6.5	10.1	9.51	-0.7
West	9.4	9.1	10.3	4.5	4.3	5.7	7.3	9.06	8.4
SALES PER MONTH:									
Under \$35198.	9.8	10.1	7.0	3.5	3.6	2.2	7.2	\$ 3.82	7.9
\$35198. TO \$57377.	5.3	4.3	21.8	4.4	3.8	17.3	7.9	4.63	7.6
\$57377. TO \$97380.	0.8	-0.4	5.7	0.8	0.6	1.8	-	7.50	1.2
Over \$97380.	8.2	7.4	11.4	5.4	5.1	7.5	6.5	9.89	10.0
NUMBER OF SEATS:									
Under 108	15.0	13.9	21.6	14.8	13.9	22.1	16.2	\$ 3.66	13.2
108 TO 160	1.3	1.1	3.8	0.4	0.4	1.0	2.9	5.63	-1.8
160 TO 252.7	6.9	6.8	7.2	3.1	3.0	3.5	6.7	8.64	8.0
Over 252.7	5.6	3.6	12.3	4.7	4.2	7.3	2.8	10.11	11.0
TYPE:									
Cafeteria	0.2	-1.2	34.9	-7.0	-7.0	*	3.2	\$ 1.70	1.4
Coffee Shop	0.4	0.4	28.2	0.4	0.4	30.3	4.7	2.47	*
Full Menu:									
Tables-service	6.8	5.6	11.0	5.5	5.1	7.2	4.0	\$ 9.64	10.0
Limited Menu:									
Tables-service	7.1	6.8	8.5	2.6	2.5	3.6	7.4	7.93	7.1
No Tables-service	26.4	27.3	15.9	23.7	23.5	28.0	26.0	2.28	11.2
Other	19.4	16.6	42.8	13.5	11.2	42.6	3.9	5.68	8.1

* INSUFFICIENT RESPONSE

- NO CHANGE

FOOD AND BEVERAGE SALES REPORT APRIL 1981 COMPARED WITH APRIL 1980

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	APR 81		APR 80		APR 81		APR 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	83.0	17.0	83.3	16.7	\$ 0.39	\$ 0.26	\$ 0.39	\$ 0.26
AFFILIATION:								
Single Unit	82.2	17.8	82.2	17.8	\$ 0.38	\$ 0.26	\$ 0.38	\$ 0.25
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	85.0	15.0	85.4	14.6	0.41	0.27	0.41	0.29
AREA:								
Northeast	91.9	8.1	92.8	7.2	\$ 0.38	\$ 0.28	\$ 0.37	\$ 0.31
Southeast	84.7	15.3	83.7	16.3	0.39	0.28	0.41	0.28
North Central	82.8	17.2	82.6	17.4	0.38	0.26	0.40	0.28
South Central	76.3	23.7	76.6	23.4	0.34	0.25	0.30	0.23
West	81.1	18.9	81.6	18.4	0.43	0.26	0.44	0.26
SALES PER MONTH:								
Under \$39669.	96.5	3.5	95.7	4.3	\$ 0.35	\$ 0.36	\$ 0.38	\$ 0.37
\$39669. TO \$61194.	93.2	6.8	94.2	5.8	0.37	0.31	0.36	0.40
\$61194. TO \$93745.	83.0	17.0	83.3	16.7	0.39	0.26	0.38	0.26
Over \$93745.	80.3	19.7	80.4	19.6	0.40	0.26	0.40	0.25
NUMBER OF SEATS:								
Under 102	86.7	13.3	86.6	13.4	\$ 0.35	\$ 0.26	\$ 0.35	\$ 0.27
102 TO 153	90.1	9.9	90.4	9.6	0.36	0.29	0.36	0.30
153 TO 219	84.9	15.1	85.2	14.8	0.43	0.26	0.43	0.26
Over 219	77.4	22.6	78.1	21.9	0.39	0.26	0.39	0.26
TYPE:								
Cafeteria	*	*	*	*	\$ *	\$ *	\$ *	\$ *
Coffee Shop	99.7	*	99.8	*	0.35	*	0.34	*
Full Menu:								
Tables service	77.9	22.1	78.3	21.7	\$ 0.39	\$ 0.26	\$ 0.38	\$ 0.27
Limited Menu:								
Tables service	83.1	16.9	83.3	16.7	0.44	0.27	0.45	0.26
No Tables service	88.0	*	87.3	*	0.34	*	0.36	*
Other	82.9	*	85.5	*	0.31	*	0.34	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT APRIL 1981 COMPARED WITH APRIL 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	APR 81	APR 80	APR 81	APR 80	APR 81	APR 80	APR 81	APR 80
TOTAL	\$ 2188.10	\$ 2011.03	\$ 662.55	\$ 619.51	279.5	265.2	\$ 3.33	\$ 3.26
AFFILIATION:								
Single Unit	\$ 2328.72	\$ 2160.21	\$ 635.61	\$ 564.99	211.9	206.7	\$ 3.67	\$ 3.83
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	2021.80	1840.91	684.42	660.56	282.5	267.0	3.01	2.83
AREA:								
Northeast	\$ 1612.49	\$ 1579.24	\$ 491.14	\$ 493.12	120.2	121.6	\$ 3.28	\$ 3.24
Southeast	2241.49	1818.29	564.93	519.77	253.0	205.3	3.86	3.37
North Central	2262.80	1977.63	607.45	567.63	302.3	287.7	3.75	3.49
South Central	2180.64	2405.18	601.60	539.16	322.6	334.9	3.62	4.46
West	2459.98	2185.76	858.31	803.03	267.8	256.2	2.89	2.75
SALES PER MONTH:								
Under \$33132.	\$ 1783.53	\$ 1611.88	\$ 566.99	\$ 519.68	401.2	380.2	\$ 3.36	\$ 3.34
\$33132. TO \$59248.	1659.54	1546.66	499.82	499.45	464.4	397.4	3.36	3.11
\$59248. TO \$93745.	1991.47	1953.94	613.54	613.80	264.8	269.1	3.23	3.17
Over \$93745.	2399.07	2169.42	720.25	657.30	258.5	246.3	3.34	3.31
NUMBER OF SEATS:								
Under 102	\$ 2087.06	\$ 1844.52	\$ 549.67	\$ 508.73	774.7	730.3	\$ 3.80	\$ 3.63
102 TO 160	1872.42	1735.33	556.28	527.36	360.6	321.9	3.35	3.19
160 TO 242	2150.37	1991.85	784.27	749.22	265.1	256.9	2.84	2.76
Over 242	2402.91	2210.29	658.62	602.67	198.0	194.0	3.64	3.67
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1537.98	1537.87	489.64	497.61	*	*	3.21	3.14
Full Menu:								
Tables-service	\$ 2352.70	\$ 2247.34	\$ 673.49	\$ 632.46	221.6	222.5	\$ 3.52	\$ 3.55
Limited Menu:								
Tables-service	2211.65	1893.91	790.65	709.26	262.2	236.1	2.81	2.69
No Tables-service	*	*	*	*	*	*	4.19	4.14
Other	2510.28	2175.67	612.34	569.13	*	*	4.10	3.82

* INSUFFICIENT RESPONSE

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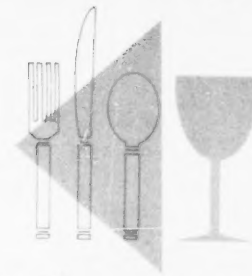


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National Trend of Business in the Restaurant Industry

VOLUME I, NUMBER 5

MAY, 1981

During May 1981 the total average receipt per cover was \$6.94, 10.3 percent higher than May 1980. The change in total food and beverage sales of 8.1 percent over May 1980 outpaced the change in total food and beverage costs which were 6.0 percent.

According to our sample, restaurants in the Northeast and North Central areas of the country enjoyed favorable sales growth, while also keeping food and beverage costs in line. However, while the South Central and Western establishments reported the highest growth in sales of all regions, their food and beverage costs grew at a faster pace than their total sales. Western properties achieved the highest average receipt per cover - \$9.70, increasing 12.1 percent over May 1980.

Payroll costs in May 1981 were 7.6 percent higher than May 1980. While the lowest volume restaurants reported little change from May 1980, restaurants with sales over \$107,036 experienced an increase in payroll costs of 10.4 percent.

When comparing May 1981 with May 1980, total sales per payroll dollar remained stable at \$3.39 and \$3.37, respectively. The number of covers per full-time equivalent employee decreased 2.8 percent from 356 covers in May 1981.

Year-to-date statistics indicate that the average receipt per cover as of May 1981 rose 9.9 percent to \$7.76 when compared with the same period last year. Restaurants offering full menus with tableservice posted the highest total May 1981 average check - \$8.55, while cafeterias averaged a \$1.63 ticket.

TREND REPORT MAY 1981 COMPARED WITH MAY 1980

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		MAY	% CHG
TOTAL	8.1	7.5	11.2	6.0	4.4	4.9	7.6	\$ 6.94	10.3
AFFILIATION:									
Single Unit	13.2	12.7	15.7	11.1	5.8	9.7	8.5	\$ 9.65	9.3
Multi-Unit:									
Company-Owned	6.2	5.7	*	1.7	-0.6	*	28.0	2.89	5.6
Franchised	5.4	4.8	8.6	3.7	4.0	1.1	5.8	6.86	11.0
AREA:									
Northeast	7.1	6.0	22.7	4.0	-7.0	14.0	1.6	\$ 5.95	7.3
Southeast	-5.6	-7.1	3.0	-10.9	-10.4	-14.8	-6.7	6.50	16.3
North Central	9.5	10.4	4.7	5.2	5.3	4.1	7.6	6.16	6.2
South Central	12.1	12.2	11.8	14.0	14.6	10.6	13.5	4.25	6.6
West	11.8	10.6	16.7	12.4	12.9	9.6	13.7	9.70	12.1
SALES PER MONTH:									
Under \$41184.	9.9	9.8	11.6	2.6	1.9	26.0	0.1	\$ 3.74	13.0
\$41184. TO \$64967.	9.2	8.2	24.5	6.6	5.6	25.6	3.6	4.68	9.5
\$64967. TO \$107036.	9.1	10.0	4.6	3.8	4.4	-0.1	3.1	6.29	7.4
Over \$107036.	7.5	6.4	12.2	6.9	4.4	4.4	10.4	7.96	11.8
NUMBER OF SEATS:									
Under 107	15.2	15.2	15.0	9.6	10.0	5.9	22.8	\$ 3.33	9.3
107 TO 160	11.5	10.6	29.7	8.3	7.1	40.5	3.5	4.34	8.0
160 TO 288.7	9.4	9.1	10.7	9.3	5.8	4.2	10.7	8.28	10.5
Over 288.7	3.1	1.5	9.5	-	-0.4	2.9	1.2	8.10	13.3
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$	*
Coffee Shop	7.1	7.0	*	5.1	5.0	*	1.7	*	*
Full Menu:									
Tables-service	5.5	4.9	8.0	4.1	0.8	3.9	1.9	\$ 7.93	11.1
Limited Menu:									
Tables-service	10.1	8.1	20.8	9.7	10.7	1.5	13.1	7.98	12.1
No Tables-service	15.8	16.9	*	12.6	12.6	*	30.3	2.82	5.0
Other	27.6	23.1	*	6.0	1.9	*	16.9	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE TREND REPORT AS OF MAY 1981

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD	BEV.	TOTAL	FOOD	BEV.		MAY	% CHG
TOTAL	6.6	5.6	11.3	4.2	3.5	6.2	5.7	\$ 7.76	9.9
AFFILIATION:									
Single Unit	8.3	7.3	12.0	8.2	6.6	10.0	5.8	\$10.00	8.2
Multi-Unit:									
Company-Owned	6.9	6.2	12.9	4.5	3.3	21.4	9.4	2.83	1.3
Franchised	5.6	4.8	10.7	2.1	2.0	3.0	5.4	7.19	11.3
AREA:									
Northeast	3.7	2.6	22.3	3.3	0.2	16.0	4.3	\$ 7.93	10.7
Southeast	1.8	-0.1	12.7	-3.1	-4.1	4.5	-2.2	6.56	18.2
North Central	7.8	7.1	10.5	5.0	5.0	5.3	4.6	6.80	5.6
South Central	5.9	5.9	6.0	12.2	13.2	7.0	10.1	7.45	0.9
West	10.0	9.7	11.0	6.4	6.5	6.0	8.8	9.20	9.2
SALES PER MONTH:									
Under \$37528.	9.6	9.9	6.8	5.0	5.1	2.5	5.5	\$ 3.90	9.5
\$37528. TO \$59457.	7.0	6.0	24.7	6.1	5.5	21.0	7.5	4.71	8.4
\$59457. TO \$102439.	2.6	1.9	6.2	2.0	1.9	2.4	1.5	6.57	2.4
Over \$102439.	7.6	6.5	12.2	4.5	3.5	6.6	6.7	9.07	12.5
NUMBER OF SEATS:									
Under 110	15.4	15.0	17.4	13.5	13.4	13.9	16.5	\$ 4.28	10.3
110 TO 160	3.1	2.7	14.9	2.1	1.9	13.9	3.1	3.89	0.6
160 TO 270	9.0	8.9	9.6	5.7	4.9	4.9	8.8	8.68	9.1
Over 270	3.1	1.0	11.6	1.0	0.2	5.8	1.3	8.66	13.5
TYPE:									
Cafeteria	6.7	5.4	31.3	1.1	1.1	*	7.2	\$ 1.63	4.5
Coffee Shop	1.8	1.7	34.0	1.4	1.3	41.2	4.2	2.69	-4.6
Full Menu:									
Tableservice	6.1	4.8	11.1	3.9	2.7	6.6	3.4	\$ 8.55	12.1
Limited Menu:									
Tableservice	8.0	7.3	11.0	4.2	4.2	3.5	9.7	7.91	8.2
No Tableservice	24.7	26.0	12.1	23.4	23.6	20.4	29.2	2.47	8.4
Other	22.3	19.1	47.0	11.8	8.8	48.7	8.1	5.85	7.8

* INSUFFICIENT RESPONSE

FOOD AND BEVERAGE SALES REPORT MAY 1981 COMPARED WITH MAY 1980

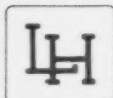
	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	MAY 81		MAY 80		MAY 81		MAY 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	83.3	16.7	83.8	16.2	\$ 0.37	\$ 0.25	\$ 0.38	\$ 0.26
AFFILIATION:								
Single Unit	81.8	18.2	82.2	17.8	\$ 0.35	\$ 0.23	\$ 0.37	\$ 0.25
Multi-Unit:								
Company-Owned	75.3	*	75.6	*	0.32	*	0.34	*
Franchised	84.9	15.1	85.3	14.7	0.39	0.26	0.39	0.27
AREA:								
Northeast	93.0	7.0	93.9	6.1	\$ 0.31	\$ 0.24	\$ 0.36	\$ 0.26
Southeast	83.6	16.4	85.0	15.0	0.37	0.25	0.38	0.31
North Central	84.6	15.4	83.9	16.1	0.34	0.25	0.36	0.25
South Central	75.8	24.2	75.7	24.3	0.39	0.22	0.38	0.23
West	79.4	20.6	80.3	19.7	0.43	0.25	0.42	0.26
SALES PER MONTH:								
Under \$41184.	95.1	4.9	95.1	4.9	\$ 0.37	\$ 0.28	\$ 0.39	\$ 0.24
\$41184. TO \$64967.	92.7	7.3	93.6	6.4	0.35	0.29	0.36	0.29
\$64967. TO \$107036.	83.3	16.7	82.6	17.4	0.36	0.25	0.38	0.26
Over \$107036.	80.6	19.4	81.4	18.6	0.38	0.24	0.39	0.26
NUMBER OF SEATS:								
Under 107	87.3	12.7	87.3	12.7	\$ 0.35	\$ 0.23	\$ 0.37	\$ 0.25
107 TO 160	94.5	5.5	95.3	4.7	0.34	0.27	0.35	0.25
160 TO 288.7	82.8	17.2	83.0	17.0	0.40	0.26	0.41	0.27
Over 288.7	79.0	21.0	80.2	19.8	0.36	0.24	0.37	0.25
TYPE:								
Cafeteria	*	*	*	*	\$	*	\$	*
Coffee Shop	99.7	*	99.8	*	0.34	*	0.34	*
Full Menu:								
Tableservic	78.9	21.1	79.4	20.6	\$ 0.36	\$ 0.25	\$ 0.38	\$ 0.26
Limited Menu:								
Tableservic	82.8	17.2	84.4	15.6	0.43	0.24	0.42	0.29
No Tableservic	88.6	*	87.7	*	0.35	*	0.37	*
Other	85.5	*	88.5	*	0.33	*	0.40	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT MAY 1981 COMPARED WITH MAY 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	MAY 81	MAY 80	MAY 81	MAY 80	MAY 81	MAY 80	MAY 81	MAY 80
TOTAL	\$ 2277.13	\$ 2130.38	\$ 668.98	\$ 627.49	346.1	356.0	\$ 3.39	\$ 3.37
AFFILIATION:								
Single Unit	\$ 2405.67	\$ 2199.45	\$ 686.33	\$ 658.41	366.7	364.6	\$ 3.50	\$ 3.35
Multi-Units:								
Company-Owned	2201.39	2038.80	668.30	567.31	362.6	346.2	3.33	4.02
Franchised	2211.25	2101.28	659.92	621.77	339.6	357.9	3.33	3.34
AREA:								
Northeast	\$ 1774.78	\$ 1673.56	\$ 514.62	\$ 516.49	392.7	383.1	\$ 3.40	\$ 3.23
Southeast	2278.35	2483.64	547.50	594.27	350.8	444.5	3.97	3.95
North Central	2121.04	1943.07	627.99	585.31	340.9	330.0	3.35	3.29
South Central	2432.54	2263.32	698.86	633.28	585.0	565.5	3.58	3.63
West	2698.23	2455.94	836.40	750.49	280.1	283.9	3.24	3.29
SALES PER MONTH:								
Under \$41184.	\$ 1903.82	\$ 1586.92	\$ 508.14	\$ 477.77	519.8	477.1	\$ 3.64	\$ 3.30
\$41184. TO \$64967.	1757.76	1627.47	494.32	482.27	441.5	412.0	3.55	3.36
\$64967. TO \$107036.	2141.21	2003.43	621.20	613.34	342.9	347.6	3.37	3.17
Over \$107036.	2480.70	2348.30	740.23	682.31	320.9	339.8	3.35	3.44
NUMBER OF SEATS:								
Under 107	\$ 2096.69	\$ 1858.78	\$ 542.23	\$ 453.24	811.2	767.7	\$ 3.89	\$ 4.09
107 TO 160	1573.56	1418.89	440.63	419.93	413.1	375.0	3.47	3.22
160 TO 288.7	2437.84	2251.07	741.03	676.43	282.8	285.7	3.27	3.31
Over 288.7	2482.83	2421.43	744.14	737.81	306.6	339.3	3.33	3.27
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1467.17	1369.62	419.93	417.99	*	*	3.46	3.29
Full Menu:								
Tables-service	\$ 2475.31	\$ 2365.07	\$ 712.54	\$ 703.26	302.5	321.7	\$ 3.43	\$ 3.31
Limited Menu:								
Tables-service	2476.89	2169.41	826.90	690.96	302.8	384.7	2.94	3.16
No Tables-service	2149.69	1982.67	537.44	436.86	1033.3	1008.7	4.05	4.53
Other	2667.11	2557.29	769.58	804.88	*	*	3.47	3.18

* INSUFFICIENT RESPONSE



LAVENTHOL & HORWATH

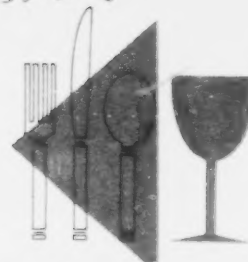
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National Trend of Business in the Restaurant Industry



VOLUME I, NUMBER 6

JUNE, 1981

This month's feature article is "Profit Planning - A Systematic Approach to Operational Budgeting" by Robert C. Massey, a consultant in Laventhol & Horwath's Houston office. The article addresses the importance of operational budgeting and the development and implementation of operational budgets.

Our analysis reflects that the June 1981 average receipt per cover was \$6.46, a 9.3 percent increase over June 1980. When comparing areas of the country, the average ticket ranged from \$3.85 in the South Central region to \$10.41 in the West. Total food and beverage sales rose 9.2 percent, with total food and beverage costs rising 7.3 percent over the same month last year. These increased costs were reported mainly by properties in the Northeast and North Central areas while restaurants in the Southeast actually reported lower food and beverage costs in June 1981 when compared with June 1980. A 4.4 percent increase in payroll expenses was evident for the whole sample.

On a year-to-date basis, full-menu restaurants with tableservice posted the highest average receipt per cover at \$8.42, with cafeterias reporting the lowest at \$1.90. Rising payroll costs were most evident in restaurants with no tableservice, increasing 16.4 percent over the same period in 1980.

Total sales per payroll dollar increased 4.2 percent in June 1981 compared with June 1980, while the number of covers served per employee was fairly stable at 387.6 and 386.1 covers, respectively. The number of covers served per full-time equivalent employee decreased in Western and Southeastern properties while restaurants in the remaining areas of the country reported an increase.

TREND REPORT JUNE 1981 COMPARED WITH JUNE 1980

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		JUN	% CHG
TOTAL	9.2	7.9	15.9	7.3	6.3	14.1	4.4	\$ 6.46	9.3
AFFILIATION:									
Single Unit	11.7	10.0	18.8	12.5	12.0	16.1	5.3	\$ 9.47	11.4
Multi-Unit:									
Company-Owned	3.9	2.7	*	-2.0	-4.1	*	-12.0	3.06	2.1
Franchised	8.4	7.3	15.5	5.2	4.1	13.6	5.9	5.95	9.0
AREA:									
Northeast	7.9	7.3	20.0	9.2	8.4	28.4	1.9	\$ 5.08	5.1
Southeast	5.5	3.9	14.3	-0.7	-1.7	4.0	5.0	6.33	14.9
North Central	14.1	13.0	18.1	10.7	9.9	16.2	8.9	6.41	9.9
South Central	6.3	4.2	12.3	6.1	5.0	11.7	0.9	3.85	6.0
West	8.5	6.9	15.4	7.5	6.1	16.4	3.0	10.41	9.7
SALES PER MONTH:									
Under \$28336.	4.5	5.5	-8.0	2.0	2.3	-2.2	7.9	\$ 3.64	10.3
\$28336. TO \$56483.	2.1	0.7	18.0	0.9	-0.1	15.2	-0.6	5.24	6.1
\$56483. TO \$97527.	8.8	7.7	16.0	11.1	10.0	19.4	8.2	6.21	4.3
Over \$97527.	11.8	10.5	16.5	8.0	7.0	13.4	3.8	7.23	10.7
NUMBER OF SEATS:									
Under 100	7.3	6.2	11.7	2.0	0.1	13.9	-4.1	\$ 3.50	7.1
100 TO 160	7.3	6.5	19.2	7.8	7.3	17.1	5.3	5.37	7.2
160 TO 304	13.1	12.4	16.7	11.1	9.9	17.7	8.7	8.36	9.9
Over 304	8.2	6.2	16.3	6.1	5.3	11.5	3.7	7.43	9.8
TYPE:									
Cafeteria	*	*	*	*	*	*	*	*	*
Coffee Shop	5.8	5.7	*	5.7	5.5	*	4.5	*	*
Full Menu:									
Tables-service	10.7	9.4	16.0	8.2	7.3	13.3	6.0	\$ 7.91	10.1
Limited Menu:									
Tables-service	-0.5	-2.8	18.0	-6.0	-8.3	21.7	-5.9	5.55	5.7
No Tables-service	4.0	2.8	*	-0.4	-2.2	*	-13.2	2.80	4.1
Other	8.0	3.6	*	4.4	1.0	*	15.2	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE TREND REPORT AS OF JUNE 1981

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		JUN	% CHG
TOTAL	7.0	5.9	12.4	4.5	3.8	7.7	5.5	\$ 7.57	10.1
AFFILIATION:									
Single Unit	9.3	8.1	13.7	9.1	7.7	11.6	6.1	\$ 9.83	9.0
Multi-Unit:									
Company-Owned	6.8	6.1	10.8	3.9	2.5	16.4	5.5	2.86	2.4
Franchised	5.7	4.8	11.3	2.1	1.8	4.3	5.1	7.00	11.2
AREA:									
Northeast	3.9	2.9	21.5	3.9	1.6	16.2	3.7	\$ 6.79	8.8
Southeast	2.3	0.5	13.0	-2.9	-3.8	4.1	-0.7	6.50	18.0
North Central	8.8	8.0	12.2	5.6	5.3	7.6	5.1	6.92	6.4
South Central	6.7	6.3	7.9	11.6	12.2	8.3	9.4	6.49	2.3
West	10.2	9.7	12.2	6.9	6.7	8.1	8.4	9.35	9.6
SALES PER MONTH:									
Under \$34406.	9.8	10.1	5.5	5.3	5.3	4.2	6.4	\$ 3.82	10.5
\$34406. TO \$59223.	6.6	5.6	25.6	5.9	5.1	22.5	6.5	4.74	8.5
\$59223. TO \$101665.	4.0	3.3	7.6	3.5	3.3	4.4	2.6	6.79	3.0
Over \$101665.	7.9	6.6	13.3	4.6	3.5	7.9	6.2	8.84	12.8
NUMBER OF SEATS:									
Under 109	14.3	13.7	18.1	12.4	12.0	15.5	13.5	\$ 4.03	10.6
109 TO 160	4.3	3.7	20.6	3.4	3.0	19.0	3.8	4.13	3.0
160 TO 280	9.0	8.9	9.9	5.7	4.8	5.6	8.6	8.59	9.0
Over 280	4.3	2.1	12.9	2.0	1.2	7.4	1.7	8.56	13.5
TYPE:									
Cafeteria	14.5	13.9	31.3	12.8	12.8	*	11.0	\$ 1.90	12.2
Coffee Shop	2.2	2.1	39.4	1.8	1.7	54.7	4.0	2.69	-4.6
Full Menu:									
Tables-service	6.9	5.5	12.2	4.5	3.4	7.8	3.9	\$ 8.42	12.1
Limited Menu:									
Tables-service	8.0	7.2	11.6	4.1	4.0	4.7	9.2	7.71	8.3
No Tables-service	18.1	19.4	10.4	17.0	17.1	15.9	16.4	2.61	6.7
Other	20.1	16.5	48.4	10.9	7.8	48.2	10.6	6.00	9.0

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT JUNE 1981 COMPARED WITH JUNE 1980

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	JUN 81		JUN 80		JUN 81		JUN 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	82.3	17.7	83.3	16.7	\$ 0.39	\$ 0.26	\$ 0.40	\$ 0.27
AFFILIATION:								
Single Unit	79.2	20.8	80.4	19.6	\$ 0.41	\$ 0.25	\$ 0.40	\$ 0.26
Multi-Unit:								
Company-Owned	73.8	*	74.7	*	0.32	*	0.34	*
Franchised	85.2	14.8	86.1	13.9	0.38	0.29	0.40	0.29
AREA:								
Northeast	94.6	5.4	95.2	4.8	\$ 0.35	\$ 0.29	\$ 0.35	\$ 0.27
Southeast	83.2	16.8	84.5	15.5	0.37	0.28	0.39	0.31
North Central	79.1	20.9	79.8	20.2	0.42	0.27	0.44	0.28
South Central	73.3	26.7	74.8	25.2	0.37	0.23	0.37	0.23
West	79.8	20.2	81.1	18.9	0.40	0.26	0.40	0.26
SALES PER MONTH:								
Under \$28336.	93.3	6.7	92.4	7.6	\$ 0.40	\$ 0.35	\$ 0.41	\$ 0.33
\$28336. TO \$56483.	90.8	9.2	92.0	8.0	0.37	0.27	0.37	0.28
\$56483. TO \$97527.	86.6	13.4	87.4	12.6	0.38	0.27	0.37	0.26
Over \$97527.	77.4	22.6	78.3	21.7	0.40	0.26	0.41	0.27
NUMBER OF SEATS:								
Under 100	78.8	21.2	79.6	20.4	\$ 0.35	\$ 0.24	\$ 0.37	\$ 0.24
100 TO 160	92.9	7.1	93.6	6.4	0.36	0.28	0.35	0.29
160 TO 304	81.6	18.4	82.1	17.9	0.39	0.28	0.39	0.28
Over 304	79.1	20.9	80.5	19.5	0.42	0.26	0.42	0.27
TYPE:								
Cafeteria	100.0	*	100.0	*	\$ 0.37	\$ *	\$ 0.29	\$ *
Coffee Shop	99.7	*	99.3	*	0.33	*	0.33	*
Full Menu:								
Tables-service	79.0	21.0	80.0	20.0	\$ 0.41	\$ 0.27	\$ 0.42	\$ 0.28
Limited Menu:								
Tables-service	86.9	13.1	89.0	11.0	0.37	0.28	0.39	0.27
No Tables-service	72.3	*	73.2	*	0.34	*	0.36	*
Other	85.6	*	89.3	*	0.34	*	0.35	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT JUNE 1981 COMPARED WITH JUNE 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JUN 81	JUN 80	JUN 81	JUN 80	JUN 81	JUN 80	JUN 81	JUN 80
TOTAL	\$ 2234.93	\$ 2070.63	\$ 656.93	\$ 631.97	387.6	386.1	\$ 3.46	\$ 3.32
AFFILIATION:								
Single Unit	\$ 2450.11	\$ 2261.19	\$ 765.59	\$ 752.71	287.6	294.1	\$ 3.35	\$ 3.16
Multi-Unit:								
Company-Owned	2828.85	2661.83	666.17	740.01	966.3	922.8	4.25	3.60
Franchised	2066.05	1916.48	601.52	562.04	379.8	373.8	3.45	3.40
AREA:								
Northeast	\$ 1836.43	\$ 1713.93	\$ 561.49	\$ 555.15	384.6	369.9	\$ 3.25	\$ 3.07
Southeast	2063.71	1916.65	571.07	513.79	326.1	348.0	3.65	3.63
North Central	2413.24	2153.91	708.98	659.29	399.1	387.4	3.39	3.26
South Central	2387.73	2263.64	654.60	651.36	602.1	579.0	3.78	3.59
West	2570.96	2464.17	785.26	792.63	295.6	305.1	3.47	3.29
SALES PER MONTH:								
Under \$28336.	\$ 1858.45	\$ 1709.33	\$ 553.19	\$ 487.73	499.9	518.3	\$ 3.60	\$ 3.73
\$28336. TO \$56483.	1938.55	1881.87	590.34	592.42	405.8	399.8	3.28	3.19
\$56483. TO \$97527.	1976.48	1901.58	620.74	596.45	314.9	319.1	3.16	3.14
Over \$97527.	2563.27	2292.54	718.39	686.18	396.5	389.5	3.66	3.41
NUMBER OR SEATS:								
Under 100	\$ 2481.76	\$ 2236.92	\$ 631.39	\$ 647.26	723.2	697.8	\$ 3.89	\$ 3.47
100 TO 160	1770.08	1662.66	516.36	491.67	363.2	359.1	3.41	3.35
160 TO 304	2194.60	2031.57	666.61	632.39	318.3	319.5	3.53	3.39
Over 304	2474.51	2291.56	744.00	711.13	335.7	336.8	3.33	3.22
TYPE:								
Cafeteria	\$ 2534.96	\$ 1782.09	\$ *	\$ *	831.6	713.6	\$ *	\$ *
Coffee Shop	1722.26	1637.39	500.34	480.89	*	*	3.42	3.38
Full Menu:								
Tables service	\$ 2281.42	\$ 2103.42	\$ 694.79	\$ 661.07	305.9	309.6	\$ 3.37	\$ 3.24
Limited Menu:								
Tables service	2240.98	2096.42	661.48	660.72	403.6	399.2	3.44	3.25
No Tables service	3038.32	2799.25	697.62	782.68	1084.9	1040.4	4.32	3.61
Other	2716.71	2900.12	784.42	785.39	*	*	3.46	3.69

* INSUFFICIENT RESPONSE

PROFIT PLANNING
A SYSTEMATIC APPROACH TO OPERATIONAL BUDGETING

By Robert C. Massey

Budgeting is a management tool to provide answers to three basic questions:

1. How are we doing?
2. Where are we headed?
3. Where would we like to be heading?

The basic planning and control tool used by management in answering these questions is the operating budget, usually defined as projections of revenue and expenses resulting in profit or loss. The individual user's needs, however, should dictate what the operating budget actually includes. For example, in chain operations, the budget provides corporate management with a projection of the financial results that are to be obtained at the unit level; that being the hotel/motel or restaurant. In this manner, agreements can be reached on the unit financial goals for the upcoming budgeted period. By causing the local unit and the corporate office to come to agreement on their unit financial goals, the budget process provides both users a common reference instrument for monitoring and controlling profits over a given period.

Budgeting provides the basis for many planning activities: cash receipts and disbursements, capital expenditures, renovation projects, return on investment, management staffing levels and others.

ESTABLISH A PURPOSE

Unless an organization is profitable, it cannot continue to stay afloat. There is no substitute for an intelligent, well-conceived budgeting system. This applies to operations of any size, be it one hotel/motel or restaurant or a chain operation. A continuous effort must be made to chart the organization's future course.

Management cannot leave the future to chance or to day-to-day decisions. With no set directions, managers are apt to make hasty decisions in solving unanticipated problems. Because they are not carefully thought out, these decisions can sometimes have devastating results.

Nevertheless, many managers have only vague ideas regarding their programs and the best course of action to take in order to maintain or increase profitability. If managers are uncertain of their goals, subordinate employees are certainly unaware of what management is trying to accomplish. Therefore, management tends to run its operation on a day-to-day basis, uncertain of the overall goals.

TEAMWORK AND COMMUNICATION

The budgeting process should be participative rather than imposed. Those employees affected should actively participate in the formulation of the budget. An effective profit planning program cannot be accomplished without the involvement

and the coordination of both line and staff management. Line management should be willing to have staff management and employees contribute to the specific planning and strategies that will ultimately achieve set budgeted goals. Operators who fail to maximize talent, ideas and suggestions are bound to experience loss, both in terms of the potential that goes untapped, and in terms of the wealth in value of such participation which molds future top executives. Additionally, these contributions meet a basic human requirement: the need for recognition and participation.

With this in mind, we will now discuss the actual budgeting process. How do we begin? What should budgets contain? What knowledge of the market should they reflect?

OUTLINE YOUR BUDGETING ASSUMPTIONS

Before the actual budget is prepared, market and economic factors should be considered primarily on a local basis and secondarily on a national overview. Questions you might ask yourself are:

- What new competitors will be coming into the local market during the budget period?
- Where do we stand in relation to our competitors in terms of price/value?
- Where is the industry headed nationally and what is the position of the local market?
- What cost increases will we incur in key areas such as wages, material costs, utilities, and supplies?
- What is the national economic forecast on inflation and how will it effect our region, more specifically, our local market?

Answering these questions will help prepare local property management to accomplish the following budgeting tasks:

- Designing the operating action plan.
- Designing the marketing action plan.
- Basing the budget details on researched material.

The operating action plan should outline how business will be managed over the budgeted period. For example:

- Hours of operation
- Changes in guest amenities
- Pricing philosophy
- Levels of management staffing
- Any physical or capital investment projects
- Any changes in policies or procedures

The marketing action plan should focus on all revenue producing areas. It should also characterize each market segment and discuss how the individual operating unit intends to penetrate each segment. Additionally, the plan should assign a sales representative with specific responsibility for certain segments of the market. Then, throughout the year, individual performance should be evaluated against budgeted quotas.

BUDGET DETAIL

After the users have been defined, a time frame set, the affected employees involved, assumptions formulated, and the general action plans set, you can pursue the budget detail. In a multi-departmental operation each department will have its own budgeted revenues and expenses. Each department's statement should then be summarized on a consolidated profit and loss statement for the entire operation. Individual department budgets will be very similar in format depending on whether they are revenue or cost centers.

BUDGET INTERNAL REVIEW

After the budgets are produced, summarized and consolidated, unit management should review the operating and marketing action plans, income and expense projections and discuss budget contents with the appropriate department heads. The reviewer should insure that all of the assumptions used are logical, and that they agree with the overall plans drawn at the beginning of the budgeting process. After the budgets have been reviewed, the final presentation is submitted to the corporate executive management and/or owners for final approval.

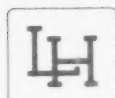
IMPLEMENTATION

Prior to the beginning of the budgeted period, the budgets should be separated into relevant time frames; i.e. weekly, monthly, or quarterly. After the budgeted period is underway, comparisons should be made periodically between actual and budgeted results, investigating all notable variances.

PERFORMANCE EVALUATION

Operational budgeting provides the most reliable tool available to evaluate results against standards. Through it, any operation can determine whether its profit plans are on course. If they are not, it can help pinpoint where to begin looking for solutions.

Performance evaluation includes employee productivity and sales and cost variances. The analysis may reveal that the sales mix that was planned for never materialized or that labor costs are excessively high due to ineffective scheduling. It is in effect, a final check and an effective tool to direct profitability.



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National Trend of Business in the Restaurant Industry

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This month's feature article is "A Systems Approach to Labor Cost Control" by Robert Massey, a consultant in Laventhol & Horwath's Houston office, specializing in food and beverage operations. The concept behind the system discussed in this article is to combine predictions of activity levels with man hour budgeting. The article elaborates upon the five key elements in the system: weekly activity forecasts, manpower requirement guidelines, department budgeted man hours, weekly work schedules and performance comparison reports.

A total average receipt per cover of \$7.03 was reported in July 1981, which increased 10.7 percent over the figure reported in July 1980. According to our Trend, this has been the highest monthly increase in the average check over the prior year since the Trend was first published in January 1981. The North Central area reported the highest average check at \$9.41, followed by \$8.68 reported by restaurants in the West. Southeastern properties' average receipt rose 13.3 percent over last year to \$5.90.

As with last month, total food and beverage sales rose at a quicker pace than total food and beverage costs in July 1981 when compared with last year -- 11.4 percent and 9.7 percent respectively. If restaurateurs succeed in keeping their controllable and fixed expenses in line, it is possible that they may experience increases in their profit margins during this uncertain year. South Central and Western properties reported higher increases in total food and beverage costs than in total food and beverage sales.

Based on our sample, total payroll costs for July 1981 increased 9.7 percent when compared with July 1980. Both categories -- covers per full-time-equivalent and total sales per payroll dollar reflected slight increases over last year, 2.2 percent and 1.8 percent respectively.

Total food cost per dollar of sale remained unchanged at \$.38 while total beverage cost per dollar of sale decreased marginally when compared to July 1980. The highest food cost per dollar of sale was reported by limited menu with tableservice operations, while the highest beverage cost was evident in the lowest sales volume category.

Year-to-date results show a \$7.54 total average receipt per cover, the highest of which was reported by Western properties -- \$8.89. Total payroll costs for the whole sample increased 6.4 percent over the same period in 1980, with the highest increase reported by limited menu, no tableservice establishments at 15.4 percent.

TREND REPORT JULY 1981 COMPARED WITH JULY 1980

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		JUL	% CHG
TOTAL	11.4	9.9	19.9	9.7	9.5	11.5	9.1	\$ 7.03	10.7
AFFILIATION:									
Single Unit	11.7	10.5	17.7	9.9	9.6	12.5	10.0	\$ 8.48	9.7
Multi-Unit:									
Company-Owned	8.3	8.3	*	-9.1	-9.1	*	-7.0	*	*
Franchised	11.5	9.7	21.6	11.0	11.0	10.8	9.9	7.04	12.0
AREA:									
Northeast	5.7	4.1	25.8	4.6	3.5	25.3	5.1	\$ 7.74	10.7
Southeast	4.1	1.4	19.8	1.6	2.0	-0.9	6.5	5.90	13.3
North Central	14.1	12.9	20.3	5.9	5.1	12.3	7.9	6.03	10.9
South Central	11.4	10.5	15.1	15.1	15.2	14.7	17.5	9.41	6.5
West	14.6	13.4	20.2	17.1	17.8	12.1	10.8	8.68	8.5
SALES PER MONTH:									
Under \$44545.	2.1	2.6	-5.8	-1.4	-1.5	1.6	1.1	\$ 4.68	8.7
\$44545. TO \$70047.	6.9	5.6	22.6	8.3	7.3	24.3	4.2	4.53	8.7
\$70047. TO \$121084.	11.5	10.9	15.3	10.5	10.1	14.8	9.3	6.89	7.3
Over \$121084.	13.0	11.2	21.4	10.7	10.8	10.0	10.6	7.85	12.0
NUMBER OF SEATS:									
Under 115	8.1	6.8	21.4	5.8	4.4	22.6	5.0	\$ 6.35	7.8
115 TO 160	8.8	8.1	21.3	5.6	4.8	23.1	2.5	4.30	6.1
160 TO 337	16.0	14.8	22.0	19.0	19.9	12.2	13.6	8.07	12.0
Over 337	9.3	7.4	18.1	3.4	2.7	8.5	8.3	7.52	11.6
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	3.8	3.8	*	-1.7	-1.8	*	-2.8	3.09	4.9
Full Menu:									
Tables-service	11.2	9.6	17.8	8.6	8.4	9.9	11.0	\$ 7.90	12.2
Limited Menu:									
Tables-service	16.1	14.4	25.8	19.7	20.4	12.5	12.9	7.95	9.5
No Tables-service	*	*	*	*	*	*	*	*	*
Other	24.9	20.0	*	13.0	5.9	*	13.4	*	*

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE TREND REPORT AS OF JULY 1981

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		JUL	% CHG
TOTAL	7.5	6.4	13.1	5.8	5.3	7.8	6.4	\$ 7.54	9.6
AFFILIATION:									
Single Unit	9.3	8.1	13.7	9.1	7.9	11.2	6.8	\$ 9.43	8.8
Multi-Unit:									
Company-Owned	7.5	7.0	10.8	3.8	2.6	16.4	5.5	2.88	2.3
Franchised	6.6	5.6	12.7	4.2	4.1	5.2	6.2	7.08	10.4
AREA:									
Northeast	4.1	3.0	22.5	4.0	1.8	17.9	3.7	\$ 6.93	9.2
Southeast	2.4	0.6	13.9	-2.6	-3.4	3.6	0.7	6.34	17.4
North Central	9.6	8.7	13.2	6.2	5.9	7.8	6.6	6.86	7.2
South Central	6.8	6.3	8.6	11.7	12.3	9.0	10.7	7.16	2.3
West	10.4	9.9	12.7	9.1	9.3	7.8	8.8	8.89	8.1
SALES PER MONTH:									
Under \$37498.	9.1	9.4	5.3	4.8	4.8	5.3	6.3	\$ 3.97	10.1
\$37498. TO \$60031.	6.6	5.6	23.7	5.9	5.2	20.7	6.5	4.83	8.4
\$60031. TO \$105743.	5.1	4.4	8.7	4.5	4.3	6.2	3.7	6.55	4.0
Over \$105743.	8.4	7.1	13.9	6.2	5.6	7.5	7.3	8.69	11.5
NUMBER OF SEATS:									
Under 110	14.1	13.3	19.5	12.0	11.4	16.9	12.6	\$ 4.32	10.6
110 TO 160	5.1	4.5	23.7	4.3	3.8	23.2	4.2	4.26	4.0
160 TO 285	9.9	9.7	11.3	8.7	8.3	6.4	9.5	8.36	8.2
Over 285	4.6	2.5	13.2	2.0	1.2	6.9	2.9	8.25	12.6
TYPE:									
Cafeteria	17.1	16.9	31.3	12.9	12.9	*	8.1	\$ 2.27	14.3
Coffee Shop	2.2	2.1	37.7	1.7	1.6	46.5	3.4	2.78	-1.5
Full-Menu:									
Tables-service	7.3	6.0	12.7	5.1	4.2	7.8	5.3	\$ 8.20	11.7
Limited Menu:									
Tables-service	9.1	8.2	13.1	8.0	8.3	5.6	9.6	7.77	7.1
No Tables-service	17.4	18.5	10.4	16.3	16.4	15.9	15.4	2.61	6.7
Other	21.4	17.6	50.2	11.6	7.7	57.8	10.9	6.06	8.8

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT JULY 1981 COMPARED WITH JULY 1980

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	JUL 81		JUL 80		JUL 81		JUL 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	83.7	16.3	84.8	15.2	\$ 0.38	\$ 0.24	\$ 0.38	\$ 0.25
AFFILIATION:								
Single Unit	81.3	18.7	82.2	17.8	\$ 0.35	\$ 0.24	\$ 0.35	\$ 0.25
Multi-Unit:								
Company-Owned	100.0	*	100.0	*	0.30	*	0.36	*
Franchised	83.9	16.1	85.3	14.7	0.40	0.24	0.39	0.26
AREA:								
Northeast	91.6	8.4	93.0	7.0	\$ 0.37	\$ 0.25	\$ 0.37	\$ 0.25
Southeast	83.5	16.5	85.6	14.4	0.38	0.24	0.38	0.29
North Central	83.6	16.4	84.5	15.5	0.33	0.23	0.35	0.25
South Central	79.4	20.6	80.1	19.9	0.33	0.23	0.31	0.23
West	81.6	18.4	82.4	17.6	0.44	0.24	0.42	0.26
SALES PER MONTH:								
Under \$44545.	94.9	5.1	94.4	5.6	\$ 0.38	\$ 0.34	\$ 0.40	\$ 0.31
\$44545. TO \$70047.	91.3	8.7	92.4	7.6	0.37	0.27	0.36	0.26
\$70047. TO \$121084.	85.1	14.9	85.6	14.4	0.38	0.25	0.38	0.25
Over \$121084.	81.2	18.8	82.5	17.5	0.37	0.23	0.38	0.25
NUMBER OF SEATS:								
Under 115	89.4	10.6	90.5	9.5	\$ 0.35	\$ 0.29	\$ 0.36	\$ 0.29
115 TO 160	93.8	6.2	94.5	5.5	0.35	0.27	0.36	0.27
160 TO 337	82.4	17.6	83.3	16.7	0.44	0.24	0.42	0.27
Over 337	80.3	19.7	81.7	18.3	0.34	0.22	0.35	0.24
TYPE:								
Cafeteria	*	*	*	*	\$	*	\$	*
Coffee Shop	99.8	*	99.8	*	0.32	*	0.34	*
Full Menu:								
Tables-service	79.6	20.4	80.8	19.2	\$ 0.36	\$ 0.24	\$ 0.37	\$ 0.25
Limited Menu:								
Tables-service	83.9	16.1	85.2	14.8	0.45	0.24	0.43	0.27
No Tables-service	*	*	*	*	*	*	*	*
Other	83.5	*	87.0	*	0.33	*	0.37	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT JULY 1981 COMPARED WITH JULY 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JUL 81	JUL 80	JUL 81	JUL 80	JUL 81	JUL 80	JUL 81	JUL 80
TOTAL	\$ 2369.80	\$ 2149.28	\$ 705.26	\$ 655.16	338.8	331.5	\$ 3.42	\$ 3.36
AFFILIATION:								
Single Unit	\$ 2461.50	\$ 2242.37	\$ 778.09	\$ 731.05	300.4	297.2	\$ 3.34	\$ 3.29
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	3.52	3.02
Franchised	2346.06	2121.54	670.50	617.89	358.9	351.0	3.46	3.44
AREA:								
Northeast	\$ 1772.25	\$ 1725.08	\$ 528.94	\$ 513.23	324.4	317.4	\$ 3.40	\$ 3.38
Southeast	1887.14	1706.12	515.03	511.39	287.2	296.7	3.43	3.52
North Central	2398.80	2127.84	713.34	647.11	379.8	370.4	3.40	3.26
South Central	2007.93	1685.28	651.45	530.71	213.3	190.7	3.68	3.88
West	2793.81	2546.73	831.86	784.39	323.8	318.4	3.36	3.25
SALES PER MONTH:								
Under \$44545.	\$ 2091.90	\$ 2074.89	\$ 641.79	\$ 643.02	450.7	452.2	\$ 3.26	\$ 3.23
\$44545. TO \$70047.	1903.61	1817.52	556.97	545.47	459.0	453.0	3.42	3.33
\$70047. TO \$121084.	2171.75	1963.10	645.30	591.17	327.6	314.7	3.32	3.26
Over \$121084.	2671.29	2368.78	796.36	727.11	305.2	298.5	3.46	3.41
NUMBER OF SEATS:								
Under 115	\$ 2040.17	\$ 1898.67	\$ 580.21	\$ 556.27	338.1	319.4	\$ 3.52	\$ 3.41
115 TO 160	2008.39	1856.35	539.72	503.80	479.2	448.0	3.68	3.47
160 TO 337	2507.64	2269.01	760.76	696.11	327.5	327.3	3.37	3.30
Over 337	2502.98	2247.10	766.24	717.78	316.6	310.3	3.35	3.36
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1722.28	1664.44	485.28	478.93	*	*	3.59	3.36
Full Menu:								
Tables-service	\$ 2404.96	\$ 2183.45	\$ 734.22	\$ 675.07	297.4	297.4	\$ 3.37	\$ 3.39
Limited Menu:								
Tables-service	2665.42	2376.39	814.76	747.11	334.1	325.2	3.27	3.18
No Tables-service	*	*	*	*	*	*	*	*
Other	2961.72	2676.55	700.39	697.21	*	*	4.23	3.84

* INSUFFICIENT RESPONSE

A SYSTEMS APPROACH TO LABOR COST CONTROL

By: Robert Massey

For the past decade control of labor costs has become increasingly important. The minimum wage has been increasing at a compound rate of eight percent per year since January 1, 1978 when the Fair Labor Standards Act became effective. And that is not the entire story. There is a cascade effect that increases all salaries and wages by at least the same percentage the minimum wage increases. To maintain competitive operation, many companies are now looking for methods that will allow the same control over labor cost that they maintain over food cost, beverage cost or the entire system of accounts. To achieve this, a system of labor cost control should be put into effect.

A successful system will utilize forecasting and advance planning while remaining simple enough that lower level management will not resent the paper management to become involved and lend their support for the labor cost control system to be successfully implemented. The real appeal of the system we will describe is its operational orientation. Accounting personnel perform only a reporting function. This system is structured to control that portion of labor cost which varies with fluctuations in business activity.

The basic premise of this system is to combine predictions of activity levels, occupancy and/or food service, with man hour budgeting. There are five key elements in this process: weekly activity forecasts, manpower requirement guidelines, department budgeted man hours, weekly work schedules and performance comparison reports. The steps are as follows:

- The department managers prepare weekly forecasts of anticipated activity.
- The department supervisors calculate weekly manpower budgets by position and hours. These budgets are based on the forecast made by their managers and a guideline of man hours needed to operate at various activity levels.
- Work schedules are prepared that are within the budget limits.
- The accounting department analyzes daily performance by comparing actual man hours with budgeted man hours. Results are reported to top management.

The weekly forecast is prepared by the manager based on historical data and his own knowledge of the industry and the market he serves. The steps involved are as follows:

- Start with the amount of activity, either rooms occupied or meals served, experienced last year for comparable weeks.
- Deduct any unusual business: holidays, banquets, parties or special events, that occurred during that period last year.
- Add any unusual business that is expected during the week for this year.
- Apply the current trend applicable to this year. Any general increase or decrease in activity should be applied.

When the forecast is completed, a discussion with the various supervisors involved in scheduling should take place. At that time, the supervisors will assist the manager in evaluating the probability of the forecast and recommending any modifications that may be required.

The manpower requirement guidelines, the second key element, are usually established by a management consultant in conjunction with the various department supervisors as follows:

- Interviews are held with the staff.
- The operation is surveyed.
- Observations are made concerning activity periods.
- Relationships between levels of activity and hours worked are established.

Guidelines are customized for each operation by taking into consideration such factors as the minimum staff required to operate the facility, the level of service desired by management, the local labor market, equipment and any other flow or service considerations. Because the guidelines are established in terms of man hours, they are much easier to use than budgets that deal in terms of dollars or percentages of sales.

The third element in the system, the weekly man hour budget, is prepared by the department supervisor. It is dependent on the first two elements of the system; the weekly forecast and the manpower guidelines. When completed, this budget will outline the number of man hours to be scheduled each day of the week. The man hours will be broken down by employee category and period of the day, or meal period for the food department.

After the completion of the first three elements of the system, the fourth element, the actual work schedule, is relatively easy. The scheduling supervisor merely matches the names and positions of regular employees with the budgeted man hours and time periods. When the schedule is completed, the supervisor tallies the number of hours scheduled for each employee and compares it with budgeted hours. Adjustments are sometimes needed.

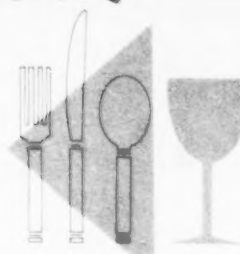
The final element of the system, the daily performance report, is prepared by the accounting department. They compare actual man hours with the budgeted man hours. Variations are noted.

The performance report is the first step in analyzing the system's performance. By interpreting the variations noted on the performance report, discrepancies can then be attributed to any of several possible causes. The following are a few of the possible causes:

- Inaccurate forecasts.
- Unrealistic manpower guidelines.
- Non-compliance with guidelines by department heads.
Although, if the supervisors are brought in at the start of the decision making process, compliance is usually assured.
- Unpredictable fluctuations in business volume.

The real attractiveness of this system is its simplicity, timeliness of information and operational orientation. It is not necessary to have a large and complex operation for this system to be cost effective.

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National Trend of Business in the Restaurant Industry

VOLUME ^I~~II~~, NUMBER 8

AUGUST, 1981

Our article this month, entitled "Calculating Potential Sales Value: A Computer Assisted Technique for Beverage Control" was written by G. Kent Stearns and Jack D. Ninemeier, both of the University of New Orleans.

August 1981 analysis indicates a total average receipt per cover of \$6.36, an increase of 7.6 percent from the same month last year. Single unit operations reported higher average checks compared with multi-unit properties. By region, those restaurants located in the South Central states had the lowest average receipt per cover of \$4.07, while the highest receipt, \$9.74, was found in restaurants located in the West.

Once again, total food and beverage sales grew at a more rapid pace than the total cost of food and beverage, 8.6 percent and 2.7 percent respectively, when compared with August 1980. High-volume restaurants, those with more than 304 seats and properties located in the South Central area of the country all reported increases of 10 percent or more in total sales of food and beverage within each of their categories.

Total August 1981 payroll costs rose 6.7 percent over last August, an increase which was evident in every category analyzed. Total covers per full-time-equivalent employee decreased from August 1980 by 1.9 percent, while total sales per payroll dollar increased slightly over 1 percent.

Year-to-date statistics show that total average receipt per cover rose 9.2 percent over the first eight months of 1980 from \$6.77 to \$7.39. Total food and beverage sales increased at a quicker rate than total food and beverage costs, and total payroll costs rose 6.5 percent when compared to the same period last year.

TREND REPORT AUGUST 1981 COMPARED WITH AUGUST 1980

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		AUG	% CHG
TOTAL	8.6	7.5	13.9	2.7	2.3	5.7	6.7	\$ 6.36	7.6
AFFILIATION:									
Single Unit	11.2	9.9	17.3	1.9	1.9	2.0	7.1	\$ 8.51	7.6
Multi-Unit:									
Company-Owned	0.9	-	*	-5.4	-6.3	*	2.9	3.13	7.3
Franchised	7.5	6.7	12.6	5.0	4.2	12.6	7.1	5.96	5.9
AREA:									
Northeast	6.1	4.8	23.0	5.8	5.0	21.0	8.9	\$ 6.44	5.1
Southeast	6.1	5.4	*	4.5	4.4	*	4.5	6.11	5.7
North Central	8.6	8.2	10.6	7.0	6.9	7.2	9.2	6.46	6.4
South Central	10.9	10.7	11.7	-8.1	-8.5	-5.9	4.4	4.07	7.1
West	10.1	7.5	20.6	-0.5	-2.0	9.7	1.0	9.74	10.5
SALES PER MONTH:									
Under \$45893.	-0.5	-0.3	-6.2	-2.3	-1.9	-13.7	0.7	\$ 4.03	11.6
\$45893. TO \$68699.	6.5	5.3	26.9	0.5	0.1	11.9	6.5	4.20	6.9
\$68699. TO \$99246.	6.7	6.0	11.3	6.1	5.6	10.1	10.7	6.36	4.3
Over \$99246.	10.7	9.9	14.0	2.7	2.3	4.6	5.9	7.30	8.2
NUMBER OF SEATS:									
Under 115	6.5	5.4	11.3	2.4	1.9	6.0	6.3	\$ 4.19	12.8
115 TO 160	7.0	6.5	*	6.1	5.7	*	4.5	4.35	6.5
160 TO 304	7.8	6.5	15.7	5.0	4.0	13.8	12.5	7.38	5.8
Over 304	10.0	9.1	13.7	0.7	0.5	1.9	5.1	7.65	6.2
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	2.8	2.8	*	1.5	1.5	*	2.0	*	*
Full Menu:									
Tables-service	10.4	9.5	14.1	3.4	3.2	5.2	8.2	\$ 7.79	6.7
Limited Menu:									
Tables-service	0.2	-4.3	*	-11.6	-14.5	*	0.4	6.61	11.3
No Tables-service	3.0	2.5	*	0.5	0.6	*	3.8	3.10	10.2
Other	11.5	9.0	*	7.8	5.7	*	18.5	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

YEAR TO DATE TREND REPORT AS OF AUGUST 1981

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		AUG	% CHG
TOTAL	7.8	6.7	13.5	5.7	5.2	8.1	6.5	\$ 7.39	9.2
AFFILIATION:									
Single Unit	9.4	8.2	14.3	8.3	7.2	10.4	6.9	\$ 9.24	8.6
Multi-Unit:									
Company-Owned	6.2	5.7	8.9	2.1	1.1	11.4	5.2	2.91	3.4
Franchised	6.9	5.9	13.1	4.4	4.3	6.1	6.3	6.95	9.9
AREA:									
Northeast	4.4	3.3	22.9	4.3	2.3	17.9	4.3	\$ 6.66	8.4
Southeast	2.9	1.1	13.9	-2.0	-2.7	3.8	0.8	6.34	16.8
North Central	9.8	8.9	13.3	6.7	6.5	8.4	7.1	6.80	7.2
South Central	7.9	7.4	9.5	8.6	9.1	6.4	10.4	6.67	3.2
West	10.3	9.6	13.3	8.5	8.5	8.4	8.2	8.92	8.3
SALES PER MONTH:									
Under \$39172.	9.7	10.0	5.1	6.1	6.2	4.7	6.6	\$ 3.93	3.9
\$39172. TO \$62017.	6.2	5.0	21.6	5.1	4.4	17.5	6.1	4.97	7.9
\$62017. TO \$104844.	5.7	5.1	9.2	4.8	4.6	6.9	4.8	6.43	4.4
Over \$104844.	8.7	7.4	14.2	6.2	5.5	7.7	7.2	8.59	10.9
NUMBER OF SEATS:									
Under 110	13.4	12.6	18.7	11.0	10.5	15.9	11.7	\$ 4.32	11.1
110 TO 160	5.5	4.8	24.2	4.8	4.2	23.7	4.4	4.29	4.7
160 TO 285	9.8	9.4	11.9	8.4	7.9	7.2	9.6	8.22	8.1
Over 285	5.6	3.6	13.4	2.5	1.8	6.7	3.5	8.24	11.4
TYPE:									
Cafeteria	17.3	17.1	31.3	13.2	13.2	*	5.2	\$ 2.53	12.2
Coffee Shop	2.2	2.1	34.5	1.7	1.6	40.7	3.2	2.73	0.2
Full Menu:									
Tables service	7.9	6.6	13.0	5.3	4.5	7.8	5.8	\$ 8.14	10.7
Limited Menu:									
Tables service	8.9	7.9	13.7	7.6	7.7	6.3	9.2	7.72	7.4
No Tables service	14.5	15.8	8.7	13.8	14.1	11.2	12.3	2.74	7.4
Other	21.7	18.2	47.7	12.5	9.3	49.3	16.2	6.11	8.7

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AUGUST 1981 COMPARED WITH AUGUST 1980

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	AUG 81		AUG 80		AUG 81		AUG 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	83.3	16.7	84.1	15.9	\$ 0.36	\$ 0.24	\$ 0.38	\$ 0.25
AFFILIATION:								
Single Unit	82.0	18.0	82.9	17.1	\$ 0.35	\$ 0.24	\$ 0.38	\$ 0.27
Multi-Unit:								
Company-Owned	78.2	*	78.9	*	0.33	*	0.35	*
Franchised	85.7	14.3	86.3	13.7	0.37	0.24	0.38	0.24
AREA:								
Northeast	92.0	8.0	93.1	6.9	\$ 0.36	\$ 0.24	\$ 0.36	\$ 0.25
Southeast	91.5	*	92.1	*	0.39	*	0.40	*
North Central	82.4	17.6	82.7	17.3	0.34	0.24	0.34	0.24
South Central	77.0	23.0	77.1	22.9	0.35	0.22	0.42	0.26
West	78.5	21.5	80.4	19.6	0.41	0.24	0.45	0.26
SALES PER MONTH:								
Under \$45893.	96.6	3.4	96.4	3.6	\$ 0.38	\$ 0.30	\$ 0.39	\$ 0.33
\$45893. TO \$68699.	93.7	6.3	94.8	5.2	0.36	0.24	0.38	0.27
\$68699. TO \$99246.	85.6	14.4	86.2	13.8	0.38	0.26	0.38	0.26
Over \$99246.	78.7	21.3	79.3	20.7	0.35	0.23	0.37	0.25
NUMBER OF SEATS:								
Under 115	80.6	19.4	81.4	18.6	\$ 0.35	\$ 0.22	\$ 0.36	\$ 0.23
115 TO 160	94.5	*	95.0	*	0.36	*	0.36	*
160 TO 304	84.4	15.6	85.5	14.5	0.39	0.26	0.40	0.27
Over 304	80.2	19.8	80.8	19.2	0.35	0.23	0.38	0.25
TYPE:								
Cafeteria	*	*	*	*	\$	*	\$	*
Coffee Shop	99.7	*	99.8	*	0.33	*	0.34	*
Full Menu:								
Tables-service	80.7	19.3	81.3	18.7	\$ 0.37	\$ 0.24	\$ 0.39	\$ 0.26
Lim. ed Menu:								
Tables-service	83.5	*	87.4	*	0.37	*	0.41	*
No Tables-service	70.0	*	70.3	*	0.35	*	0.35	*
Other	85.4	*	87.4	*	0.34	*	0.35	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT AUGUST 1981 COMPARED WITH AUGUST 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	AUG 81	AUG 80	AUG 81	AUG 80	AUG 81	AUG 80	AUG 81	AUG 80
TOTAL	\$ 2425.54	\$ 2316.14	\$ 681.78	\$ 649.72	421.3	429.4	\$ 3.52	\$ 3.48

AFFILIATION:

Single Unit	\$ 2649.12	\$ 2563.76	\$ 768.27	\$ 749.50	318.3	333.0	\$ 3.42	\$ 3.30
Multi-Unit:								
Company-Owned	2734.80	2555.41	731.32	669.62	874.3	873.9	3.74	3.82
Franchised	2198.21	2084.36	610.06	575.16	438.8	426.5	3.58	3.60

AREA:

Northeast	\$ 1965.92	\$ 1876.92	\$ 599.68	\$ 554.45	448.9	422.5	\$ 3.31	\$ 3.40
Southeast	2010.94	1869.70	498.57	470.61	327.2	331.8	4.03	3.97
North Central	2511.78	2421.80	694.87	662.49	407.0	414.3	3.62	3.66
South Central	2615.02	2561.65	715.66	671.71	648.2	663.2	3.49	3.28
West	3015.31	2799.22	851.72	861.17	307.0	317.2	3.49	3.23

SALES PER MONTH:

Under \$45893.	\$ 1956.13	\$ 1956.57	\$ 530.96	\$ 524.73	514.3	555.8	\$ 3.68	\$ 3.73
\$45893. TO \$68699.	2096.64	2053.84	618.72	606.11	528.7	530.6	3.30	3.34
\$68699. TO \$99246.	2075.08	1971.56	606.81	553.47	323.0	327.9	3.39	3.52
Over \$99246.	2849.80	2685.23	782.45	749.13	421.3	427.9	3.62	3.47

NUMBER OF SEATS:

Under 115	\$ 2593.96	\$ 2379.89	\$ 681.83	\$ 625.21	682.9	693.4	\$ 3.73	\$ 3.76
115 TO 160	1926.18	1890.99	516.36	519.28	482.7	524.1	3.73	3.64
160 TO 304	2174.29	2120.33	662.23	615.82	323.6	333.8	3.28	3.42
Over 304	2787.72	2629.24	786.45	747.21	375.8	370.2	3.50	3.37

TYPE:

Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1768.46	1716.36	499.01	488.17	*	*	3.54	3.52
Full Menu:								
Tables-service	\$ 2516.41	\$ 2416.15	\$ 718.99	\$ 686.01	332.6	341.8	\$ 3.46	\$ 3.41
Limited Menu:								
Tables-service	2493.21	2388.04	741.85	709.82	376.9	401.9	3.36	3.36
No Tables-service	3610.42	3245.45	901.93	804.72	1166.5	1155.9	4.00	4.03
Other	2841.77	2857.64	889.08	841.32	*	*	3.20	3.40

* INSUFFICIENT RESPONSE

CALCULATING POTENTIAL SALES VALUE:

A COMPUTER-ASSISTED TECHNIQUE FOR BEVERAGE CONTROL

Using a computer-simulation model to determine the potential sales value of spirits allows the operator to establish a reliable control system without time-consuming paperwork.

* * * * *

Systems currently used to control beverage operations range from virtually nothing (in the often ill-founded belief that "all our employees are honest, and never make mistakes") to time-consuming "ounce-control" systems requiring frequent inventories and complicated calculations to compare ounces issued with sales dollars collected.

A reasonably accurate and practical beverage-control system falling between the two above extremes is the "potential sales value" method. This method involves estimating, based upon an observed sales mix, the revenues to be expected as bottles of liquor are issued to bar service areas. A comparison of empty bottles returned with actual income received allows one to quantify differences between expected and actual sales and provides a foundation on which to base subsequent control procedures.

The chief disadvantage of calculating the potential sales value per bottle is the need, in determining the sales mix and hence the revenue expected from each bottle of spirits, to make tedious counts of the number of each type of drink sold. The calculation is also rendered complex by the need to accommodate varying price schedules (e.g., reduced-price happy-hour specials or higher drink prices when entertainment is offered) that affect the potential sales value of a bottle of spirits. Finally, even if the beverage manager or controller is able to establish both the sales mix and an average revenue per ounce or per bottle for each class or branch of spirits based on the amount of product dispensed in each sales period, these guidelines are not immutable. Seasonal differences in the beverages sold affect the sales mix and thus the potential revenue available from each standard ounce of product sold.

STUDY OBJECTIVES

The primary purpose of the present study was to develop a streamlined method of analysis that would suggest how many drinks must be surveyed to establish, with reasonable accuracy, a potential sales value for a bottle of spirits.¹

A secondary objective was to suggest the development of procedures for the sampling of spirits served under pricing structures different from those used in the operation studied. The control system developed in the course of the study differs from the traditional approach to calculating potential sales value, which requires a tally of each type of spirit served during a sampling period. Under the traditional approach, tallies must be kept for the gin, vodka, bourbon, scotch, and other spirits served in the various price categories, yielding individual potential bottle sales values for as many as 60 to 70 products. Needless to say, the paperwork required to calculate the bottles' potential sales values even once - let alone the periodic recalculation needed to reflect changes in consumption patterns - is so time-consuming that few operators would apply the technique rigorously.

In contrast, the data collected in the study reported here considered only two types of liquor - house and call brands - sold under two pricing schemes.

METHODOLOGY

Basic data for the study were gathered during May 1980 at the service bar of a hotel in New Orleans' French Quarter. The facility operated 16 hours daily, seven days a week, and accommodated the needs of a cocktail lounge, a steakhouse located in the hotel, and room service. From 9 PM until 1 AM six nights a week, when entertainment was featured, each drink was sold at a \$.25 surcharge in the cocktail lounge; standard prices were charged at all other times throughout the hotel.

During a period of one week (seven 16-hour shifts), a record of each drink sold, and its price, was maintained. Exhibit 1 presents a summary of these data, and indicates what percentage of the total sales mix each drink category represented. This breakdown was used to develop the model simulating the "real-world" sales mix of the operation.

EXHIBIT 1
Observed Sales Mix

<u>Drink Category</u>	<u>Oz. of Liquor in Drink</u>	<u>Price per Drink</u>	<u>% of all Drinks</u>
Regular prices:			
Highball, house brand	1	\$2.25	24.6%
Cocktail, house brand	2	2.50	10.6
Highball, call brand	1	2.50	15.1
Cocktail, call brand	2	2.75	4.3
Higher prices:			
Highball, house brand	1	2.50	21.6
Cocktail, house brand	2	2.75	1.1
Highball, call brand	1	2.75	17.3
Cocktail, call brand	2	3.00	5.4

To test the effect of various sample sizes on the calculation of potential sales value, a computer-simulation program was written to select drinks from the eight categories, based on the percentage breakdown observed during the week of actual sampling. Using a computer-simulation model to develop the estimates offers several distinct advantages:

- Computer simulations can depict "real-world" situations:
- Variables (e.g., price amount of spirits per drink) can readily be changed so that their effects can be projected:
- The time spent in developing the model is less than that required for sampling in the real word; and
- Unrealistic alternatives can be eliminated before the model is tested in the actual situation.

EXHIBIT 3
Accuracy of Sales Value

Number of drinks (per sample)	Average Sales Value (per ounce)		Standard Deviation	
	House	Call	House	Call
10	\$2.09	\$2.21	.259	.336
20	2.02	2.16	.174	.183
30	1.97	2.28	.139	.146
40	1.97	2.18	.137	.161
50	1.99	2.20	.101	.142
60	2.00	2.24	.102	.110
100	1.98	2.18	.089	.100
200	1.99	2.19	.061	.074
1,000	2.00	2.20	.024	.035

Needless to say, the degree of accuracy required must be decided by management, but the authors suggest that a sample size of 200 drinks provides acceptable accuracy without imposing excessive data-gathering requirements.

IN CONCLUSION: SOME LIMITATIONS

It is important to emphasize that the accuracy yielded by the various sample sizes simulated by the computer derives in part from the simplified eight-way categorization permitted by the subject hotel's pricing structure. In beverage operations that feature more complex pricing - including perhaps as many as three different prices for the same amount of product, depending on the sales period - it is likely that a larger sample would be required to yield accuracy commensurate with the research results.

Moreover, samples chosen by management - regardless of size should be stratified to ensure that they reflect the typical business activity of the beverage outlet. The authors suggest that this is best accomplished by analyzing the percentage of gross sales realized during periods when differing prices are in effect. Thus, if 40 percent of an operation's gross sales occur during a reduced-price happy hour, 40 percent of the drinks included in the sample should be drawn from the activity of this period, and the remaining 60 percent of the sample should include drinks sold when the full price is charged.

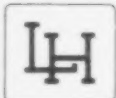
Finally, all potential-sales-value systems rely on the assumption that, on average, sales patterns in an operation remain essentially unchanged, with predictable seasonal fluctuations. Although this assumption is frequently borne out through years of operation, changes in clientele and consumer habits may alter the basic relationships. Failure to acknowledge this assumption explicitly may render the control system significantly less accurate over the long run.

NOTE: Reprinted with permission from the Cornell Hotel and Restaurant Administration Quarterly, May 1981.

Written by: G. Kent Stearns and Jack D. Ninemeier, University of New Orleans

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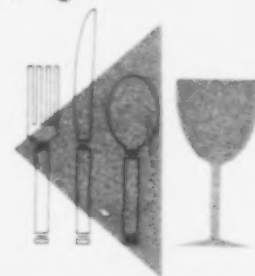
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National Trend of Business in the Restaurant Industry



VOLUME II, NUMBER 9

SEPTEMBER, 1981

Total average receipt per cover rose 5.5 percent to \$7.27 for September 1981 when compared with the same month last year. Single unit operations averaged higher average checks than multi-unit properties, and by region, restaurants located in the West achieved the highest average check at \$8.01. The greatest increase in average check over last year was reported by restaurants located in the Northeast area of the country.

Total sales of food and beverage continued to rise at a faster pace than total cost of food and beverage. Restaurants with sales volumes of \$90,866 and over had the greatest increase in food and beverage sales in 1981, 11.2 percent when compared with September 1980.

Total payroll costs rose 10.9 percent from last year, with the greatest increase reported by establishments with limited-menus and table-service, 23.5 percent. Regionally, payroll costs increased 18.0 percent in the West, 11.6 percent in the Southeast, 9.1 percent in the North Central, 4.7 percent in the Northeast and 3.4 percent in the South Central. Total covers per full-time-equivalent employee rose 6 percent from 349.2 in September 1980 to 370.2 in 1981. Total sales per payroll dollar decreased negligibly to \$3.32 from September 1981.

TREND REPORT SEPTEMBER 1981 COMPARED WITH SEPTEMBER 1980

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		SEP	% CHG
TOTAL	9.9	9.3	12.7	9.2	9.2	9.0	10.9	\$ 7.27	5.5
AFFILIATION:									
Single Unit	4.2	2.4	10.8	6.0	6.1	5.2	5.5	\$11.41	7.0
Multi-Unit:									
Company-Owned	10.6	10.4	*	10.5	10.6	*	12.8	2.98	9.2
Franchised	13.7	13.5	14.7	11.0	10.9	12.0	14.2	6.86	5.9
AREA:									
Northeast	8.8	7.9	19.2	5.8	5.0	17.9	4.7	\$ 6.75	11.5
Southeast	17.8	20.1	10.7	10.5	10.7	9.3	11.6	8.01	8.8
North Central	14.7	12.8	22.6	12.4	12.3	12.9	9.1	5.75	2.4
South Central	-4.5	-5.5	-1.5	-0.9	0.8	-8.5	3.4	6.32	-1.2
West	13.3	13.1	14.0	12.6	12.4	14.1	18.0	9.56	10.0
SALES PER MONTH:									
Under \$44162.	10.3	10.5	7.0	8.1	9.2	-11.3	5.5	\$ 4.07	10.2
\$44162. TO \$62594.	3.5	2.8	9.8	2.9	2.6	6.7	5.5	4.81	3.3
\$62594. TO \$90866.	9.9	10.1	8.7	7.3	7.2	8.1	9.2	5.80	4.9
Over \$90866.	11.2	10.5	13.7	11.1	11.3	9.9	13.0	8.46	5.3
NUMBER OF SEATS:									
Under 108	11.7	10.4	17.7	8.5	7.8	13.1	10.0	\$ 3.84	11.8
108 TO 160	7.7	7.7	*	6.4	6.3	*	9.2	3.74	2.4
160 TO 267	16.6	16.7	16.1	13.7	13.4	16.0	19.1	8.12	10.0
OVER 267	4.4	2.9	9.6	5.9	6.4	3.1	7.9	9.28	-
TYPE:									
Cafeteria	20.6	20.6	*	23.4	23.4	*	13.3	\$ 2.62	-2.6
Coffee Shop	4.7	4.6	*	3.2	3.1	*	4.9	*	*
Full Menu:									
Tables-service	7.8	7.0	10.4	7.7	7.9	6.7	7.0	\$ 9.04	3.7
Limited Menu:									
Tables-service	18.5	17.9	21.6	15.4	15.2	16.6	23.5	8.40	11.1
No Tables-service	9.8	9.3	*	8.6	8.2	*	8.9	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

YEAR TO DATE TREND REPORT AS OF SEPTEMBER 1981

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		SEP	% CHG
TOTAL	8.3	7.3	13.7	6.5	6.1	8.2	7.3	\$ 7.45	8.7
AFFILIATION:									
Single Unit	9.2	7.9	14.5	8.4	7.3	10.6	6.9	\$ 9.46	8.5
Multi-Unit:									
Company-Owned	6.8	6.3	9.3	3.4	2.5	11.2	6.4	2.92	4.4
Franchised	7.9	7.0	13.2	5.6	5.6	6.3	7.6	7.10	9.4
AREA:									
Northeast	4.8	3.7	22.3	4.5	2.6	18.0	4.2	\$ 6.58	8.8
Southeast	4.8	3.3	14.5	-	-0.6	5.0	2.3	6.60	16.9
North Central	10.4	9.4	14.5	7.1	6.8	9.0	7.2	6.68	6.8
South Central	5.7	5.2	7.6	7.4	8.0	4.4	9.2	6.65	2.4
West	10.7	10.0	13.5	9.1	9.2	8.3	9.8	8.87	8.5
SALES PER MONTH:									
Under \$39615.	10.0	10.3	5.5	6.5	6.7	3.3	6.4	\$ 3.91	10.2
\$39615. TO \$62073.	6.0	4.8	21.0	4.9	4.2	16.6	6.1	5.02	7.3
\$62073. TO \$104844.	5.9	5.5	8.5	4.8	4.6	6.4	4.9	6.28	4.2
Over \$104844.	9.4	8.2	14.5	7.4	6.9	8.0	8.5	8.67	10.1
NUMBER OF SEATS:									
Under 110	13.3	12.4	18.9	10.8	10.1	16.0	11.5	\$ 4.26	11.1
110 TO 160	5.7	5.1	22.0	5.0	4.6	20.6	4.8	4.18	4.5
160 TO 285	10.6	10.2	12.6	9.1	8.8	7.5	11.0	8.28	8.4
Over 285	5.8	3.9	13.2	3.1	2.5	6.8	3.5	8.41	10.3
TYPE:									
Cafeteria	18.1	18.0	31.3	14.9	14.9	*	6.7	\$ 2.56	9.9
Coffee Shop	2.4	2.3	34.2	1.8	1.8	38.4	3.3	2.75	1.2
Full Menu:									
Tableservice	8.3	7.0	13.2	6.0	5.2	8.2	6.1	\$ 8.28	10.0
Limited Menu:									
Tableservice	10.0	9.2	14.1	8.7	9.0	6.3	11.2	7.87	7.9
No Tableservice	13.0	14.1	9.2	12.1	12.3	11.0	10.9	2.80	7.6
Other	20.3	17.1	47.7	10.7	7.8	49.3	13.7	5.98	8.9

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF SEPTEMBER 1981

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	SEP 81 FOOD	SEP 81 BEV.	SEP 80 FOOD	SEP 80 BEV.	SEP 81 FOOD	SEP 81 REV.	SEP 80 FOOD	SEP 80 BEV.
TOTAL	81.3	18.7	81.7	18.3	\$ 0.39	\$ 0.24	\$ 0.39	\$ 0.25
AFFILIATION:								
Single Unit	77.4	22.6	78.8	21.2	\$ 0.40	\$ 0.23	\$ 0.39	\$ 0.25
Multi-Unit:								
Company-Owned	77.1	*	77.2	*	0.33	*	0.33	*
Franchised	84.1	15.9	84.2	15.8	0.40	0.25	0.41	0.26
AREA:								
Northeast	91.3	8.7	92.0	8.0	\$ 0.36	\$ 0.27	\$ 0.37	\$ 0.28
Southeast	77.3	22.7	75.8	24.2	0.39	0.23	0.42	0.23
North Central	79.4	20.6	80.8	19.2	0.40	0.25	0.40	0.27
South Central	75.5	24.5	76.2	23.8	0.33	0.21	0.31	0.23
West	80.4	19.6	80.5	19.5	0.44	0.25	0.45	0.25
SALES PER MONTH:								
Under \$44162.	94.5	5.5	94.3	5.7	\$ 0.37	\$ 0.29	\$ 0.37	\$ 0.35
\$44162. TO \$62594.	89.0	11.0	89.7	10.3	0.37	0.22	0.38	0.23
\$62594. TO \$90866.	88.7	11.3	88.5	11.5	0.37	0.27	0.38	0.27
Over \$90866.	76.6	23.4	77.1	22.9	0.41	0.24	0.41	0.25
NUMBER OF SEATS:								
Under 108	81.5	18.5	82.4	17.6	\$ 0.34	\$ 0.24	\$ 0.35	\$ 0.25
108 TO 160	94.3	*	94.3	*	0.36	*	0.36	*
160 TO 267	82.0	18.0	81.9	18.1	0.43	0.25	0.44	0.25
Over 267	76.3	23.7	77.4	22.6	0.39	0.23	0.38	0.25
TYPE:								
Cafeteria	100.0	*	100.0	*	\$ 0.39	\$ *	\$ 0.38	\$ *
Coffee Shop	99.7	*	99.8	*	0.33	*	0.33	*
Full Menu:								
Tables-service	76.7	23.3	77.3	22.7	\$ 0.40	\$ 0.24	\$ 0.39	\$ 0.25
Limited Menu:								
Tables-service	82.5	17.5	82.9	17.1	0.44	0.25	0.45	0.26
No Tables-service	73.3	*	73.7	*	0.34	*	0.34	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT SEPTEMBER 1981 COMPARED WITH SEPTEMBER 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	SEP 81	SEP 80	SEP 81	SEP 80	SEP 81	SEP 80	SEP 81	SEP 80
TOTAL	\$ 2205.90	\$ 1959.98	\$ 687.17	\$ 607.11	370.2	349.2	\$ 3.32	\$ 3.36
AFFILIATION:								
Single Unit	\$ 2559.15	\$ 2329.77	\$ 783.87	\$ 720.21	306.8	302.4	\$ 3.49	\$ 3.55
Multi-Unit:								
Company-Owned	2387.51	2246.96	632.39	583.33	812.6	830.3	3.78	3.85
Franchised	2070.84	1809.34	661.26	572.19	333.2	303.9	3.17	3.18
AREA:								
Northeast	\$ 1805.98	\$ 1682.09	\$ 532.72	\$ 512.34	394.7	365.4	\$ 3.43	\$ 3.30
Southeast	2234.17	1928.57	596.20	543.49	293.8	277.8	3.75	3.55
North Central	2389.45	2071.41	669.82	606.23	455.1	409.6	3.68	3.48
South Central	2349.25	2236.78	610.65	560.90	603.0	601.1	3.88	4.21
West	2323.91	2019.51	858.09	706.79	268.0	256.8	2.83	2.96
SALES PER MONTH:								
Under \$44162.	\$ 1922.25	\$ 1719.23	\$ 569.78	\$ 506.83	452.4	447.1	\$ 3.42	\$ 3.33
\$44162. TO \$62594.	1770.40	1715.46	532.68	506.71	423.5	395.7	3.39	3.47
\$62594. TO \$90866.	1971.48	1854.58	603.22	569.61	360.5	366.6	3.26	3.23
Over \$90866.	2514.75	2127.87	792.91	669.35	353.8	326.2	3.32	3.37
NUMBER OF SEATS:								
Under 108	\$ 2353.49	\$ 2146.07	\$ 615.94	\$ 570.70	660.7	662.0	\$ 3.79	\$ 3.76
108 TO 160	1677.68	1545.43	516.22	469.15	455.8	428.3	3.25	3.29
160 TO 267	2233.20	1951.38	762.02	642.51	287.3	272.5	3.01	3.07
Over 267	2509.24	2202.70	750.06	686.57	362.8	324.9	3.59	3.57
TYPE:								
Cafeteria	\$ 2237.29	\$ 1535.88	\$ 529.09	\$ 399.33	852.6	588.7	\$ 4.23	\$ 3.97
Coffee Shop	1612.58	1537.61	467.53	444.85	*	*	3.45	3.46
Full Menu:								
Tables-service	\$ 2385.43	\$ 2145.69	\$ 720.02	\$ 661.31	327.2	314.1	\$ 3.50	\$ 3.50
Limited Menu:								
Tables-service	2222.79	1862.57	812.63	653.40	264.6	246.3	2.74	2.85
No Tables-service	2928.35	2845.85	704.57	690.62	*	*	4.16	4.12
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

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LAVENTHOL &
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HORWATH

NATIONAL TREND OF BUSINESS

Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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VOLUME II, NUMBER 10

OCTOBER 1981

Customer counts remained relatively unchanged during October 1981 from the same month last year. However, because of an 8.1 percent increase in the average receipt per cover, total sales rose 7.9 percent over October 1980. The increase in sales stemmed from a 7.1 percent increase in food sales and an 11.4 percent increase in beverage sales. Because of the higher growth in beverage sales, the composition of revenues shifted slightly during the month with 82.1 percent of sales coming from food in October 1981 compared with 82.7 percent in October 1980. Sales per full-time equivalent (FTE) employee also increased during the month, again primarily due to menu price increases since the number of covers per FTE employee dropped slightly.

As has happened throughout the year, total food and beverage costs increased at a lower rate than sales. This enabled operators to reduce both food and beverage costs per dollar of sales by one cent. Food costs declined from \$.39 to \$.38 and beverage costs dropped from \$.27 to \$.26. Payroll costs, as a percentage of total sales, also declined during the month. Payroll costs per FTE employee dropped 2.5 percent to \$646.92 for the month. The industry should be in a much better position to control payroll costs over the next year since no minimum wage hikes are currently scheduled.

For the year-to-date, total sales have increased by 8.5 percent and total food and beverage costs have risen 6.4 percent over the same period in 1980. Payroll costs for the ten-month period increased 7.1 percent. During the next several quarters, customer counts are not expected to improve considerably. However, as the next round of tax cuts become effective this summer, customer counts and average receipt per cover could increase enough to offset any decline experienced during the first part of the year. While there is some discussion about the overall economy continuing to slide further into a recession, costs should be easier to control enabling operators to maintain profit margins.

TREND REPORT OCTOBER 1981 COMPARED WITH OCTOBER 1980

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		OCT	% CHG
TOTAL	7.9	7.1	11.4	3.7	3.2	6.9	4.3	\$ 7.00	8.1
AFFILIATION:									
Single Unit	5.9	4.4	11.7	0.2	0.1	1.0	7.5	\$ 9.55	9.2
Multi-Unit:									
Company-Owned	1.3	0.7	*	-4.7	-6.9	*	0.4	3.06	2.5
Franchised	10.5	10.1	12.3	7.1	6.7	11.2	3.1	7.59	8.8
AREA:									
Northeast	6.8	6.6	11.4	5.0	4.9	6.6	-4.0	\$ 4.65	6.8
Southeast	6.1	7.0	2.9	-3.4	-2.5	-7.7	8.5	8.56	15.0
North Central	6.5	5.3	12.4	0.3	0.1	1.1	6.0	6.29	5.9
South Central	7.8	6.7	*	-0.8	-2.9	*	5.7	4.19	8.9
West	10.0	9.5	12.1	8.3	7.3	15.2	5.4	10.30	10.1
SALES PER MONTH:									
Under \$41572.	4.9	5.2	-0.2	-0.9	-0.6	-6.9	7.3	\$ 4.42	3.7
\$41572. TO \$66101.	3.7	3.2	10.3	2.0	1.1	18.0	-0.5	4.93	11.6
\$66101. TO \$105873.	10.4	10.9	8.3	5.9	7.1	-1.0	4.2	6.94	6.0
Over \$105873.	8.2	7.1	12.5	3.7	2.8	8.9	5.2	7.57	8.2
NUMBER OF SEATS:									
Under 109	6.8	6.5	7.8	-0.1	-0.5	1.4	7.7	\$ 3.74	9.8
109 TO 156	6.6	5.6	*	4.1	2.9	*	0.8	3.55	4.9
156 TO 211	12.6	12.1	14.6	7.2	6.6	11.4	6.6	6.68	7.9
Over 211	7.1	6.3	10.4	3.2	2.9	5.0	4.1	9.89	8.6
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	2.5	2.4	*	1.3	1.3	*	-6.2	3.01	-
Full Menu:									
Tables service	8.3	7.8	10.4	2.3	2.0	3.8	7.0	\$ 9.11	7.0
Limited Menu:									
Tables service	10.2	9.3	14.0	7.8	7.5	10.1	4.2	8.36	10.6
No Tables service	4.1	3.9	*	0.7	-2.8	*	5.9	2.92	7.9
Other	22.4	19.7	*	15.2	12.0	*	26.4	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

YEAR TO DATE TREND REPORT AS OF OCTOBER 1981

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		OCT	% CHG
TOTAL	8.5	7.4	13.6	6.4	6.0	8.2	7.1	\$ 7.46	8.7
AFFILIATION:									
Single Unit	9.3	7.8	14.7	8.0	7.0	9.9	7.2	\$ 9.57	8.7
Multi-Unit:									
Company-Owned	6.2	5.7	8.5	2.7	1.5	12.1	5.7	2.93	4.3
Franchised	8.1	7.3	13.1	5.8	5.7	6.8	7.1	7.17	9.2
AREA:									
Northeast	4.8	3.9	21.6	4.4	2.8	17.2	3.4	\$ 6.31	8.7
Southeast	5.5	4.0	14.5	0.4	-0.2	5.0	2.5	6.65	17.2
North Central	10.0	8.9	14.2	6.3	6.1	7.9	7.2	6.75	6.6
South Central	6.2	5.6	8.2	7.1	7.5	4.8	9.1	6.19	3.3
West	10.7	10.0	13.6	9.1	9.1	9.2	9.4	8.99	8.7
SALES PER MONTH:									
Under \$40084.	10.4	10.7	5.5	6.9	7.1	3.0	7.2	\$ 3.90	10.2
\$40084. TO \$63684.	6.3	5.1	20.9	4.6	3.9	17.0	5.8	5.11	7.8
\$63684. TO \$105559.	6.3	6.0	8.4	4.8	4.7	5.9	4.5	6.38	4.7
Over \$105559.	9.5	8.2	14.4	7.3	6.8	8.2	8.2	8.60	9.8
NUMBER OF SEATS:									
Under 110	12.9	12.0	17.4	9.8	9.2	13.9	11.2	\$ 4.23	11.0
110 TO 160	6.3	5.6	26.6	5.5	4.9	27.2	4.6	4.07	5.7
160 TO 266	10.6	10.2	12.8	9.1	8.8	8.2	10.3	8.20	8.4
Over 266	6.0	4.1	12.9	3.0	2.4	6.2	3.6	8.68	10.0
TYPE:									
Cafeteria	18.7	18.5	31.3	14.8	14.8	*	7.3	\$ 2.48	10.4
Coffee Shop	2.6	2.6	35.6	2.1	2.0	36.8	2.2	2.77	1.4
Full Menu:									
Tableservice	8.5	7.3	13.1	5.8	5.2	7.8	6.2	\$ 8.40	9.7
Limited Menu:									
Tableservice	10.2	9.4	14.4	8.8	9.0	7.2	10.7	7.90	8.3
No Tableservice	11.2	12.0	8.4	9.8	9.5	12.0	9.5	2.84	7.4
Other	20.5	17.3	46.5	11.1	8.1	49.7	14.6	6.04	9.7

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF OCTOBER 1981

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	OCT 81		OCT 80		OCT 81		OCT 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	82.1	17.9	82.7	17.3	\$ 0.38	\$ 0.26	\$ 0.39	\$ 0.27
AFFILIATION:								
Single Unit	78.3	21.7	79.4	20.6	\$ 0.36	\$ 0.26	\$ 0.37	\$ 0.29
Multi-Unit:								
Company-Owned	85.1	*	85.5	*	0.32	*	0.34	*
Franchised	84.1	15.9	84.3	15.7	0.40	0.26	0.41	0.26
AREA:								
Northeast	96.5	3.5	96.6	3.4	\$ 0.35	\$ 0.29	\$ 0.35	\$ 0.31
Southeast	79.3	20.7	78.6	21.4	0.40	0.29	0.43	0.33
North Central	82.0	18.0	82.9	17.1	0.34	0.25	0.36	0.27
South Central	71.1	*	71.7	*	0.37	*	0.40	*
West	80.1	19.9	80.4	19.6	0.43	0.27	0.44	0.26
SALES PER MONTH:								
Under \$41572.	94.9	5.1	94.6	5.4	\$ 0.35	\$ 0.26	\$ 0.37	\$ 0.28
\$41572. TO \$66101.	92.4	7.6	92.9	7.1	0.36	0.30	0.37	0.28
\$66101. TO \$105873.	81.7	18.3	81.3	18.7	0.38	0.28	0.39	0.30
Over \$105873.	79.3	20.7	80.1	19.9	0.38	0.25	0.40	0.26
NUMBER OF SEATS:								
Under 109	77.3	22.7	77.5	22.5	\$ 0.34	\$ 0.25	\$ 0.36	\$ 0.26
109 TO 156	95.0	*	95.8	*	0.35	*	0.36	*
156 TO 211	82.5	17.5	82.8	17.2	0.39	0.26	0.41	0.27
Over 211	79.2	20.8	79.8	20.2	0.39	0.26	0.41	0.27
TYPE:								
Cafeteria	*	*	*	*	\$	*	\$	*
Coffee Shop	99.7	*	99.7	*	0.33	*	0.33	*
Full Menu:								
Tables-service	78.8	21.2	79.2	20.8	\$ 0.37	\$ 0.26	\$ 0.39	\$ 0.28
Limited Menu:								
Tables-service	80.6	19.4	81.2	18.8	0.44	0.26	0.44	0.27
No Tables-service	73.3	*	73.5	*	0.32	*	0.35	*
Other	83.9	*	85.9	*	0.33	*	0.35	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT OCTOBER 1981 COMPARED WITH OCTOBER 1980

	SALES PER		PAYROLL PER		COVERS PER		TOTAL SALES PER	
	FTE	EMP	FTE	EMP	FTE	EMP	PAYROLL	DOLLAR
	OCT 81	OCT 80	OCT 81	OCT 80	OCT 81	OCT 80	OCT 81	OCT 80
TOTAL	\$ 2133.85	\$ 2067.88	\$ 646.92	\$ 663.26	352.3	354.2	\$ 3.33	\$ 3.17
AFFILIATION:								
Single Unit	\$ 2064.50	\$ 2221.50	\$ 629.60	\$ 702.46	284.9	299.6	\$ 3.36	\$ 3.27
Multi-Unit:								
Company-Owned	2614.58	2575.40	669.51	651.78	862.6	891.6	3.67	3.64
Franchised	2128.21	1927.87	655.38	641.40	306.0	299.3	3.26	3.02
AREA:								
Northeast	\$ 1779.61	\$ 1658.06	\$ 535.38	\$ 561.22	524.1	470.3	\$ 3.31	\$ 2.98
Southeast	2150.69	1930.76	517.48	476.93	267.7	285.1	4.08	4.04
North Central	2008.36	2129.17	596.53	659.39	397.6	410.6	3.36	3.22
South Central	2570.62	2423.62	661.78	635.85	613.7	630.2	3.88	3.81
West	2365.99	2134.98	779.38	749.30	249.1	246.7	3.13	3.00
SALES PER MONTH:								
Under \$41685.	\$ 2065.15	\$ 2090.58	\$ 592.61	\$ 592.48	450.6	474.7	\$ 3.45	\$ 3.53
\$41685. TO \$66250.	1893.58	1831.57	571.95	576.49	452.4	480.4	3.31	3.18
\$66250. TO \$103485.	2084.57	1880.01	586.55	596.45	344.8	332.6	3.54	3.20
Over \$103485.	2215.44	2184.29	688.32	711.56	328.8	328.0	3.27	3.14
NUMBER OF SEATS:								
Under 110	\$ 2596.34	\$ 2397.59	\$ 673.29	\$ 628.14	728.3	749.8	\$ 3.82	\$ 3.80
110 TO 160	1868.88	1756.51	554.60	550.89	519.6	539.8	3.36	3.18
160 TO 213	2352.90	2184.77	716.67	709.97	358.3	345.8	3.30	3.13
Over 213	2077.68	2076.19	651.93	691.28	245.5	247.2	3.24	3.08
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1687.46	1613.20	503.38	535.33	642.1	630.8	3.34	3.06
Full Menu:								
Tables service	2476.61	2248.52	731.22	\$ 705.16	288.4	287.2	3.45	3.31
Limited Menu:								
Tables service	1903.99	1988.69	621.98	678.83	261.4	259.4	3.06	2.93
No Tables service	3187.58	3114.76	760.83	730.80	1092.3	1151.3	4.19	4.26
Other	2501.76	2208.65	635.81	543.73	*	*	3.93	4.06

* INSUFFICIENT RESPONSE

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LAVENTHOL & HORWATH
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NATIONAL TREND OF BUSINESS

Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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VOLUME II, NUMBER 11

NOVEMBER 1981

In November 1981 the average receipt per cover was \$7.04, only 4.7 percent over November 1980's average receipt. This was a result of an increase of 3.8 percent in food sales and 2.7 percent in beverage sales over the same month last year. Food accounted for 83.6 percent of total revenues and beverages 16.4 percent in November 1981. Sales per full-time-equivalent employee increased approximately 5 percent over the same period primarily due to increased menu prices, since the number of covers remained fairly constant.

Total food and beverage costs in November 1981 increased less than one percent from last year, while total payroll costs increased 9.4 percent over the same period. Restaurants seating between 160 to 225 patrons and those located in the West reported the greatest increase in both payroll costs and total food and beverage costs. Total food cost per dollar of food sale decreased \$.02 in November 1981, while total beverage cost per dollar of beverage sale remained constant from last year.

For the first eleven months of 1981, the average receipt per cover was \$7.44, total food and beverage sales rose 8.1 percent and total food and beverage costs rose 6.0 percent over the same period in 1980.

TREND REPORT NOVEMBER 1981 COMPARED WITH NOVEMBER 1980

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	NOV	% CHG
TOTAL	3.6	3.8	2.7	0.7	0.3	3.2	9.4	\$ 7.04	4.7
AFFILIATION:									
Single Unit	1.3	0.8	3.6	-1.2	-3.3	11.5	8.3	\$ 9.25	7.0
Multi-Unit:									
Company-Owned	8.0	7.0	*	-	-1.0	*	3.5	3.08	2.7
Franchised	4.4	5.0	0.5	1.6	2.2	-3.2	10.6	7.32	5.7
AREA:									
Northeast	6.5	6.1	12.5	3.6	2.5	26.6	4.0	\$ 5.68	9.0
Southeast	5.8	6.7	1.1	-3.6	0.2	-30.2	6.2	9.00	11.5
North Central	-1.8	-1.1	-5.2	-2.9	-3.0	-2.4	6.2	6.51	1.2
South Central	3.6	1.4	*	-5.3	-8.2	*	4.1	3.81	4.5
West	6.5	7.0	4.6	4.2	3.9	6.1	15.1	10.27	6.6
SALES PER MONTH:									
Under \$36334.	5.4	4.9	10.9	9.9	9.6	13.9	11.5	\$ 4.34	10.9
\$36334. TO \$58782.	-3.9	-3.8	-5.0	-7.4	-7.6	-5.6	6.0	4.76	5.2
\$58782. TO \$87761.	6.7	7.7	-0.5	5.9	6.3	2.2	9.5	6.18	0.2
Over \$87761.	4.1	4.2	3.8	0.2	-0.4	3.9	9.8	7.96	4.8
NUMBER OF SEATS:									
Under 108	6.4	4.2	16.8	1.8	0.1	13.3	6.9	\$ 3.27	8.8
108 TO 160	2.9	3.3	*	0.4	0.3	*	6.5	5.01	1.2
160 TO 225	8.2	9.2	2.9	5.9	6.8	-1.4	14.0	8.19	5.1
Over 225	-0.8	-1.0	-0.1	-4.5	-6.0	4.1	5.5	8.80	4.4
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	3.8	3.7	*	1.5	1.4	*	2.5	*	*
Full Menu:									
Tables service	2.2	2.7	0.4	-0.7	-1.3	2.9	9.3	\$ 8.41	4.2
Limited Menu:									
Tables service	7.1	7.3	5.8	3.7	3.8	3.1	13.5	8.71	6.3
No Tables service	3.7	1.4	*	-2.3	-3.8	*	3.2	2.77	5.9
Other	*	*	*	*	*	*	*	*	*

- NO CHANGE -

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

YEAR TO DATE TREND REPORT AS OF NOVEMBER 1981

	SALES % CHANGE			COST % CHANGE			PAYROLL	AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹		NOV	% CHG
TOTAL	8.1	7.2	12.6	6.0	5.6	7.6	7.3	\$ 7.44	8.3
AFFILIATION:									
Single Unit	8.7	7.3	13.8	7.2	6.2	10.0	7.4	\$ 9.54	8.5
Multi-Unit:									
Company-Owned	6.4	5.9	9.0	2.5	1.3	11.5	5.5	2.94	4.2
Franchised	7.9	7.2	11.9	5.5	5.5	5.7	7.4	7.21	8.7
AREA:									
Northeast	4.9	4.0	21.1	4.2	2.7	17.6	3.4	\$ 6.18	8.7
Southeast	5.7	4.3	14.0	0.4	-	3.5	2.6	6.75	16.9
North Central	8.7	7.9	11.9	5.3	5.2	6.3	7.2	6.72	5.9
South Central	6.2	5.5	8.4	6.2	6.3	5.6	8.7	5.78	3.6
West	10.3	9.8	12.9	8.7	8.7	9.0	10.0	9.10	8.5
SALES PER MONTH:									
Under \$40002.	10.3	10.6	5.7	6.7	6.9	3.3	7.7	\$ 3.89	10.2
\$40002. TO \$63619.	5.7	4.5	19.5	4.0	3.3	15.8	5.9	5.18	7.6
\$63619. TO \$102328.	6.1	5.9	7.0	4.2	4.3	4.1	4.6	6.39	4.4
Over \$102328.	9.1	8.0	13.4	6.9	6.4	7.9	8.5	8.55	9.3
NUMBER OF SEATS:									
Under 110	12.1	11.3	16.4	8.7	8.1	13.1	10.8	\$ 4.14	10.5
110 TO 160	6.1	5.4	25.6	5.2	4.6	27.3	4.8	4.08	5.3
160 TO 266	9.7	9.4	11.3	8.2	8.0	6.6	10.4	8.13	7.8
Over 266	6.2	4.7	12.2	3.2	2.7	6.4	4.2	8.77	9.6
TYPE:									
Cafeteria	18.1	17.9	31.3	14.4	14.4	*	9.0	\$ 2.37	11.0
Coffee Shop	2.7	2.6	35.9	2.1	2.0	37.8	2.2	2.77	1.4
Full Menu:									
Tableservice	8.1	7.1	12.0	5.4	4.7	7.2	6.6	\$ 8.41	9.0
Limited Menu:									
Tableservice	10.0	9.3	13.6	8.4	8.6	6.7	11.0	7.99	8.2
No Tableservice	10.2	10.7	8.9	8.1	7.5	11.2	8.5	2.84	7.1
Other	18.9	15.8	46.5	9.6	6.9	49.7	13.7	5.93	9.2

- NO CHANGE

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF NOVEMBER 1981

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	NOV 81		NOV 80		NOV 81		NOV 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	83.6	16.4	83.4	16.6	\$ 0.38	\$ 0.26	\$ 0.40	\$ 0.26
AFFILIATION:								
Single Unit	80.8	19.2	81.2	18.8	\$ 0.36	\$ 0.29	\$ 0.37	\$ 0.27
Multi-Unit:								
Company-Owned	80.4	*	81.2	*	0.33	*	0.35	*
Franchised	85.5	14.5	85.0	15.0	0.40	0.25	0.41	0.26
AREA:								
Northeast	93.2	6.8	93.6	6.4	\$ 0.36	\$ 0.30	\$ 0.38	\$ 0.27
Southeast	84.7	15.3	83.9	16.1	0.39	0.22	0.41	0.31
North Central	83.8	16.2	83.2	16.8	0.35	0.29	0.36	0.27
South Central	73.7	*	75.2	*	0.39	*	0.43	*
West	80.6	19.4	80.3	19.7	0.41	0.26	0.43	0.26
SALES PER MONTH:								
Under \$36334.	91.8	8.2	92.2	7.8	\$ 0.41	\$ 0.33	\$ 0.39	\$ 0.32
\$36334. TO \$58782.	90.0	10.0	89.9	10.1	0.39	0.26	0.41	0.26
\$58782. TO \$87761.	88.7	11.3	87.9	12.1	0.37	0.26	0.37	0.25
Over \$87761.	80.3	19.7	80.2	19.8	0.38	0.26	0.40	0.26
NUMBER OF SEATS:								
Under 108	80.8	19.2	82.5	17.5	\$ 0.34	\$ 0.24	\$ 0.36	\$ 0.24
108 TO 160	95.7	*	95.3	*	0.37	*	0.38	*
160 TO 225	83.9	16.1	83.0	17.0	0.41	0.25	0.42	0.26
Over 225	79.4	20.6	79.5	20.5	0.37	0.28	0.39	0.27
TYPE:								
Cafeteria	*	*	*	*	\$	*	\$	*
Coffee Shop	99.7	*	99.8	*	0.34	*	0.35	*
Full Menu:								
Tables-service	80.6	19.4	80.3	19.7	\$ 0.38	\$ 0.28	\$ 0.39	\$ 0.27
Limited Menu:								
Tables-service	82.7	17.3	82.5	17.5	0.42	0.24	0.44	0.25
No Tables-service	72.7	*	74.4	*	0.36	*	0.38	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT NOVEMBER 1981 COMPARED WITH NOVEMBER 1980

	SALES PER		PAYROLL PER		COVERS PER		TOTAL SALES PER	
	FTE	EMP	FTE	EMP	FTE	EMP	PAYROLL	DOLLAR
	NOV 81	NOV 80	NOV 81	NOV 80	NOV 81	NOV 80	NOV 81	NOV 80
TOTAL	\$ 2072.85	\$ 1969.02	\$ 758.97	\$ 684.69	306.5	305.6	\$ 2.77	\$ 2.91
AFFILIATION:								
Single Unit	\$ 2131.41	\$ 2024.45	\$ 728.60	\$ 645.18	230.3	234.4	\$ 2.98	\$ 3.18
Multi-Unit:								
Company-Owned	2417.99	2245.16	705.09	687.61	784.6	747.8	3.44	3.30
Franchised	2009.39	1913.07	779.36	704.74	291.8	295.0	2.59	2.73
AREA:								
Northeast	\$ 1808.35	\$ 1697.33	\$ 626.85	\$ 604.67	388.5	376.0	\$ 2.97	\$ 2.91
Southeast	2302.65	2112.39	568.30	521.10	261.9	273.2	4.00	4.02
North Central	1879.48	1802.30	625.44	560.03	292.6	285.7	3.01	3.22
South Central	2368.32	2291.30	637.71	613.68	620.9	627.9	3.71	3.73
West	2321.78	2212.33	1027.45	905.24	226.2	230.1	2.28	2.46
SALES PER MONTH:								
Under \$36334.	\$ 1980.71	\$ 1921.37	\$ 629.90	\$ 577.64	407.9	418.5	\$ 3.14	\$ 3.33
\$36334. TO \$58782.	1863.43	1905.83	615.47	570.16	422.4	445.9	3.03	3.34
\$58782. TO \$87761.	1741.04	1657.03	569.74	527.24	284.0	280.8	3.11	3.20
Over \$87761.	2253.33	2098.57	874.07	776.25	286.1	281.0	2.61	2.73
NUMBER OF SEATS:								
Under 108	\$ 2415.31	\$ 2256.19	\$ 727.44	\$ 676.47	807.8	819.8	\$ 3.34	\$ 3.35
108 TO 160	1785.17	1733.26	590.76	554.01	380.8	378.1	3.02	3.13
160 TO 225	2103.30	1992.36	934.11	839.14	262.6	260.7	2.28	2.40
Over 225	2099.96	1990.34	675.90	605.68	238.9	239.0	3.15	3.32
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1634.08	1572.02	569.59	554.80	*	*	2.91	2.87
Full Menu:								
Tables service	\$ 2123.33	\$ 2014.39	\$ 683.96	\$ 609.28	253.4	252.9	\$ 3.14	\$ 3.34
Limited Menu:								
Tables service	2130.19	1999.91	1054.06	933.49	244.6	244.2	2.02	2.14
No Tables service	3089.13	2917.59	828.46	786.43	1099.9	1095.6	3.73	3.71
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

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NATIONAL TREND OF BUSINESS Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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VOLUME II, NUMBER 12

DECEMBER 1981

For those participants supplying the necessary detail, food sales rose faster than beverage sales in December, for only the second time in 1981. Food sales and beverage sales rose 6.3 and 5.2 percent respectively in December 1981 over the same period one year ago. This pushed the average receipt per cover up to \$7.54 for the month. For the entire year of 1981, beverage sales increased at a faster rate than food sales, rising 12.3 percent against 7.4 percent for food sales.

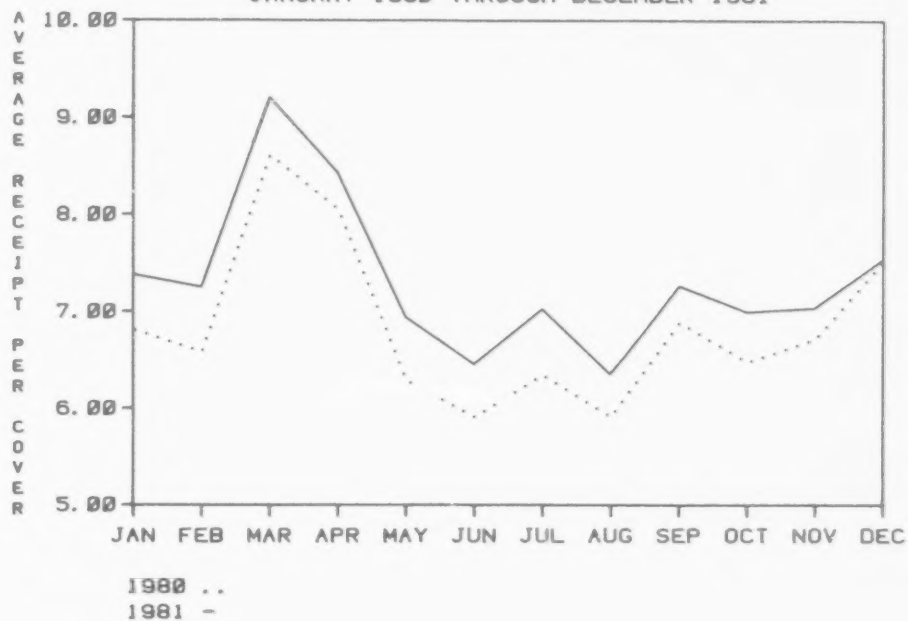
Overall, most productivity measurements were ahead of last month even though total payroll per full-time equivalent employee increased over 17 percent in December 1981 to \$706.95. Sales and covers per full-time equivalent employee exceeded December 1980 results by 8.3 and 7.9 percent respectively. One measure of productivity that decreased in most categories was total sales per payroll dollar. This amounted to \$2.87 in December 1981 compared with \$3.12 in December 1980. Year-to-date 1981 figures showed a slight increase over 1980 at \$3.21 and \$3.20 in 1981 and 1980 respectively.

The results for 1981 continue to exhibit variability within categories, primarily due to an inconsistent participant base in our survey. Timely reporting in the foodservice industry is critical for any restaurateur who wishes to be aware of trends in the industry. For this reason, Laventhol & Horwath sincerely urges all contributors to complete and return the monthly questionnaire as soon as possible to insure the timely reporting of this valuable information. Through this continual and timely support, Laventhol & Horwath and the National Restaurant Association are able to make useful monthly foodservice statistics available.

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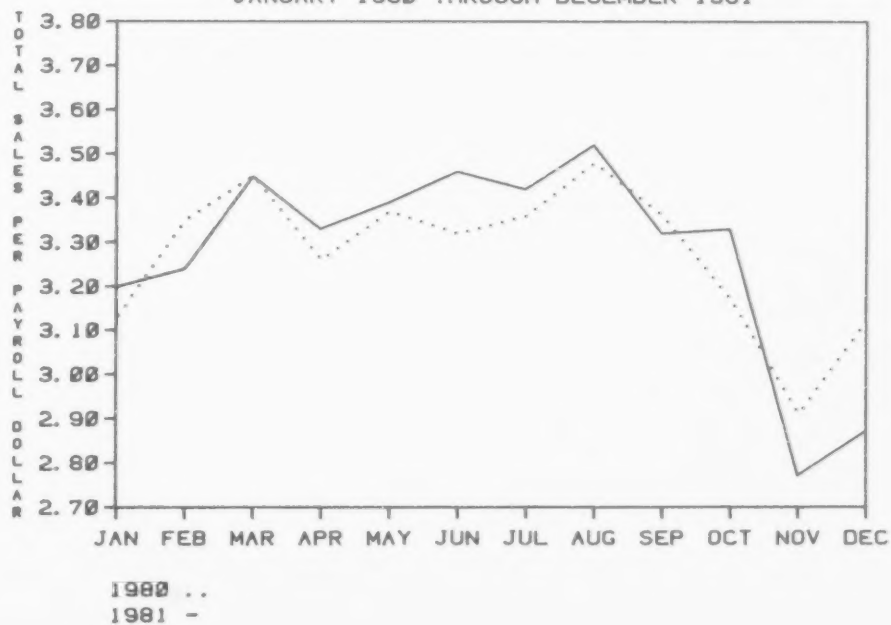
TOTAL U. S. A. - AVERAGE RECEIPT PER COVER

JANUARY 1980 THROUGH DECEMBER 1981



TOTAL U. S. A. - TOTAL SALES PER PAYROLL DOLLAR

JANUARY 1980 THROUGH DECEMBER 1981



TREND REPORT DECEMBER 1981 COMPARED WITH DECEMBER 1980

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	DEC	% CHG
TOTAL	6.1	6.3	5.2	3.8	3.9	3.5	15.4	\$ 7.54	0.3
AFFILIATION:									
Single Unit	7.6	7.4	8.4	5.2	5.6	3.3	22.6	\$ 8.75	5.0
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	4.7	5.3	2.1	2.6	2.4	3.7	5.7	6.53	-3.8
AREA:									
Northeast	0.8	-0.4	10.9	5.7	5.1	12.6	15.8	\$ 4.73	6.2
Southeast	2.0	4.0	-9.7	8.8	6.5	25.8	16.4	9.30	1.5
North Central	5.8	6.6	2.2	-1.4	-0.1	-7.6	16.6	7.34	0.9
South Central	*	*	*	*	*	*	*	*	*
West	8.6	7.0	13.7	7.0	5.8	12.2	12.3	12.89	6.7
SALES PER MONTH:									
Under \$20038.	3.5	2.1	19.1	1.1	-1.2	24.8	15.2	\$ 4.80	16.0
\$20038. TO \$51935.	6.9	6.3	11.4	12.5	10.9	33.4	17.5	3.84	*
\$51935. TO \$90762.	11.2	11.2	11.3	9.4	9.8	6.1	14.6	5.90	5.3
Over \$90762.	4.5	4.9	2.6	-	0.1	-0.4	15.4	10.68	3.3
NUMBER OF SEATS:									
Under 82	18.4	20.7	3.8	30.0	30.2	28.5	32.7	\$ 2.62	-2.9
82 TO 155	9.7	7.1	25.5	1.2	-0.2	13.9	10.2	8.34	7.3
155 TO 224	9.8	9.2	13.2	5.8	4.1	20.1	5.2	5.73	4.2
Over 224	2.5	3.4	-0.9	1.2	2.2	-3.3	18.4	9.75	3.1
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$	*
Coffee Shop	*	*	*	*	*	*	*	*	*
Full Menu:									
Tables service	6.5	7.0	4.4	3.2	3.3	2.3	16.5	\$ 8.49	3.0
Limited Menu:									
Tables service	-0.5	-4.5	16.8	-3.9	-6.2	10.3	2.2	7.24	5.1
No Tables service	17.0	20.0	*	36.6	36.9	*	40.5	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

YEAR TO DATE TREND REPORT AS OF DECEMBER 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	DEC	% CHG
TOTAL	8.2	7.4	12.3	6.0	5.7	7.5	7.7	\$ 7.44	8.0
AFFILIATION:									
Single Unit	8.5	7.3	13.5	7.1	6.2	9.6	8.2	\$ 9.42	8.3
Multi-Unit:									
Company-Owned	6.3	5.7	9.0	2.4	1.3	11.5	5.4	2.94	4.3
Franchised	8.1	7.5	11.6	5.6	5.6	5.7	7.5	7.19	8.3
AREA:									
Northeast	5.9	5.2	20.7	5.3	4.0	17.1	4.7	\$ 5.89	8.6
Southeast	5.7	4.5	13.1	0.7	0.2	4.2	2.9	6.86	16.3
North Central	8.4	7.8	11.2	4.8	4.7	5.2	7.7	6.80	5.6
South Central	6.4	5.8	8.4	6.4	6.6	5.6	8.7	5.66	3.0
West	10.3	9.7	13.1	8.6	8.5	9.3	10.0	9.19	8.5
SALES PER MONTH:									
Under \$39871.	9.9	10.2	5.4	6.7	6.8	5.7	8.0	\$ 3.96	10.1
\$39871. TO \$63619.	6.5	5.3	19.8	4.8	4.1	15.9	6.7	5.24	7.0
\$63619. TO \$101837.	6.4	6.4	6.4	4.6	4.6	4.0	5.1	6.33	4.2
Over \$101837.	9.0	8.0	13.2	6.7	6.3	7.5	8.7	8.61	9.0
NUMBER OF SEATS:									
Under 110	12.0	11.1	16.9	8.6	8.1	12.8	10.9	\$ 4.23	10.1
110 TO 160	7.3	6.7	25.5	6.3	5.7	27.1	6.2	4.15	5.1
160 TO 266	9.7	9.4	11.3	8.2	7.9	7.2	10.2	8.00	7.7
Over 266	6.1	4.7	11.6	3.1	2.6	5.6	4.9	8.81	9.2
TYPE:									
Cafeteria	17.5	17.4	31.3	13.6	13.6	*	8.7	\$ 2.32	11.6
Coffee Shop	4.2	4.1	35.9	3.8	3.8	37.8	3.7	2.77	1.4
Full Menu:									
Tables-service	8.1	7.2	11.6	5.3	4.7	6.9	7.1	\$ 8.36	8.6
Limited Menu:									
Tables-service	9.8	9.0	13.7	8.2	8.3	7.0	10.8	7.96	8.2
No Tables-service	10.7	11.2	8.7	9.1	8.7	11.3	8.9	2.80	6.5
Other	17.5	14.5	46.5	8.3	5.6	49.7	12.7	5.93	9.2

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF DECEMBER 1981

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	DEC 81 FOOD	DEC 81 BEV.	DEC 80 FOOD	DEC 80 BEV.	DEC 81 FOOD	DEC 81 BEV.	DEC 80 FOOD	DEC 80 BEV.
TOTAL	81.9	18.1	81.7	18.3	\$ 0.38	\$ 0.30	\$ 0.39	\$ 0.30
AFFILIATION:								
Single Unit	82.1	17.9	82.3	17.7	\$ 0.34	\$ 0.29	\$ 0.35	\$ 0.30
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	81.3	18.7	80.8	19.2	0.42	0.30	0.43	0.30
AREA:								
Northeast	87.7	12.3	88.8	11.2	\$ 0.44	\$ 0.31	\$ 0.42	\$ 0.30
Southeast	87.0	13.0	85.4	14.6	0.40	0.42	0.39	0.30
North Central	81.7	18.3	81.1	18.9	0.34	0.28	0.37	0.31
South Central	*	*	*	*	*	*	*	*
West	75.7	24.3	76.8	23.2	0.39	0.28	0.40	0.28
SALES PER MONTH:								
Under \$20038.	90.2	9.8	91.5	8.5	\$ 0.35	\$ 0.40	\$ 0.36	\$ 0.38
\$20038. TO \$51935.	87.7	12.3	88.2	11.8	0.47	0.32	0.45	0.27
\$51935. TO \$90762.	84.2	15.8	84.2	15.8	0.42	0.25	0.42	0.26
Over \$90762.	79.4	20.6	79.0	21.0	0.35	0.30	0.36	0.31
NUMBER OF SEATS:								
Under 82	88.2	11.8	86.6	13.4	\$ 0.44	\$ 0.39	\$ 0.41	\$ 0.32
82 TO 155	83.7	16.3	85.7	14.3	0.40	0.27	0.43	0.29
155 TO 224	84.1	15.9	84.5	15.5	0.39	0.27	0.41	0.25
Over 224	79.8	20.2	79.0	21.0	0.36	0.30	0.36	0.31
TYPE:								
Cafeteria	*	*	*	*	\$	*	\$	*
Coffee Shop	*	*	*	*	*	*	*	*
Full Menu:								
Tables-service	81.4	18.6	81.0	19.0	\$ 0.37	\$ 0.30	\$ 0.39	\$ 0.31
Limited Menu:								
Tables-service	77.9	22.1	81.2	18.8	0.36	0.24	0.37	0.26
No Tables-service	92.0	*	89.7	*	0.49	*	0.43	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT DECEMBER 1981 COMPARED WITH DECEMBER 1980

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	DEC 81	DEC 80	DEC 81	DEC 80	DEC 81	DEC 80	DEC 81	DEC 80
TOTAL	\$ 2040.13	\$ 1883.89	\$ 706.95	\$ 602.43	255.4	236.8	\$ 2.87	\$ 3.12
AFFILIATION:								
Single Unit	\$ 1720.45	\$ 1573.32	\$ 704.85	\$ 565.90	189.1	184.4	\$ 2.44	\$ 2.78
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	2567.33	2393.43	711.75	668.33	385.8	339.5	3.54	3.58
AREA:								
Northeast	\$ 1849.75	\$ 1760.60	\$ 925.54	\$ 723.61	394.9	402.3	\$ 2.44	\$ 2.80
Southeast	2541.61	2450.90	645.92	545.98	270.4	279.8	3.93	4.49
North Central	1624.88	1482.86	660.44	552.32	208.5	193.6	2.37	2.61
South Central	*	*	*	*	*	*	*	*
West	3124.34	2998.59	864.22	801.60	242.4	248.2	3.62	3.74
SALES PER MONTH:								
Under \$20038.	\$ 2061.51	\$ 1949.92	\$ 615.00	\$ 522.83	401.3	437.8	\$ 3.35	\$ 3.73
\$20038. TO \$51935	2373.74	2211.78	695.59	589.62	605.3	460.7	3.41	3.75
\$51935. TO \$90762	2378.43	2146.60	876.90	811.28	384.5	362.7	2.69	2.75
Over \$90762.	1908.78	1773.19	680.70	572.54	171.8	168.4	2.80	3.10
NUMBER OF SEATS:								
Under 82	\$ 2923.77	\$ 2567.80	\$ 738.50	\$ 578.76	1022.1	805.4	\$ 3.96	\$ 4.44
82 TO 155	2434.27	2095.98	656.25	584.08	287.4	271.5	3.51	3.50
155 TO 224	2569.64	2461.35	824.66	835.87	441.9	431.6	3.18	3.05
Over 224	1781.57	1688.80	693.83	569.43	182.7	178.5	2.57	2.97
TYPE:								
Cafeteria	\$	*	\$	*	*	*	\$	*
Coffee Shop		*		*	*	*		*
Full Menu:								
Tables service	\$ 1982.54	\$ 1825.07	\$ 707.57	\$ 598.05	218.1	208.1	\$ 2.78	\$ 3.04
Limited Menu:								
Tables service	2320.54	2224.15	742.23	692.23	320.5	322.9	3.13	3.21
No Tables service	3122.81	2710.21	714.33	516.00	*	*	4.37	5.25
Other		*		*	*	*		*

* INSUFFICIENT RESPONSE

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT AS OF DECEMBER 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	DEC 81	DEC 80	DEC 81	DEC 80	DEC 81	DEC 80	DEC 81	DEC 80
TOTAL	\$ 2202.91	\$ 2047.97	\$ 691.21	\$ 644.71	326.0	325.8	\$ 3.21	\$ 3.20
AFFILIATION:								
Single Unit	\$ 2349.60	\$ 2184.15	\$ 743.54	\$ 694.27	262.8	265.6	\$ 3.22	\$ 3.21
Multi-Unit:								
Company-Owned	2259.56	2122.79	626.07	590.24	768.7	749.2	3.59	3.56
Franchised	2129.69	1979.41	670.41	624.79	321.9	320.4	3.17	3.16
AREA:								
Northeast	\$ 1726.95	\$ 1642.65	\$ 553.89	\$ 532.48	371.0	362.2	\$ 3.15	\$ 3.11
Southeast	2472.13	2287.12	577.69	549.81	359.0	385.8	4.02	3.92
North Central	2137.73	1995.23	682.83	639.99	320.7	316.1	3.13	3.12
South Central	2144.88	2044.54	582.97	538.53	415.2	414.2	3.71	3.79
West	2522.46	2305.40	842.84	772.25	280.8	278.2	3.02	3.02
SALES PER MONTH:								
Under \$39871.	\$ 1882.86	\$ 1751.17	\$ 579.91	\$ 545.61	460.4	466.4	\$ 3.27	\$ 3.24
\$39871. TO \$63619.	1851.94	1754.97	568.32	537.01	398.6	387.6	3.27	3.28
\$63619. TO \$101837.	2000.29	1913.00	630.91	608.72	331.8	337.1	3.15	3.11
Over \$101837.	2433.75	2227.55	766.84	703.67	292.0	291.8	3.21	3.20
NUMBER OF SEATS:								
Under 110	\$ 2192.90	\$ 1959.56	\$ 622.26	\$ 565.16	550.3	534.7	\$ 3.54	\$ 3.49
110 TO 160	1706.25	1606.90	522.35	492.40	455.3	447.1	3.26	3.23
160 TO 266	2267.94	2113.39	743.02	688.41	288.8	287.0	3.06	3.08
Over 266	2389.97	2225.77	740.43	696.84	282.4	287.4	3.27	3.24
TYPE:								
Cafeteria	\$ 1880.12	\$ 1575.25	\$ 554.53	\$ 499.98	774.3	728.2	\$ 3.51	\$ 3.24
Coffee Shop	1617.58	1555.57	506.22	488.50	541.0	497.8	3.21	3.19
Full Menu:								
Tableservic	\$ 2343.42	\$ 2188.87	\$ 708.41	\$ 666.88	287.6	292.7	\$ 3.32	\$ 3.30
Limited Menu:								
Tableservic	2306.53	2093.90	805.47	726.05	289.1	283.8	2.87	2.89
No Tableservic	2896.44	2676.97	712.51	666.03	1065.3	1051.8	4.19	4.12
Other	2607.86	2402.02	709.03	672.87	489.9	460.3	3.69	3.53

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NATIONAL TREND OF BUSINESS Restaurant Industry

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JANUARY 1982 COMPARED WITH JANUARY 1981

The average receipt per cover rose to \$6.86, only 4.8 percent over January 1981. Menu price increases and marketing promotions helped boost the average cover even though the current slowdown in the food away from home market continues. Excessively poor weather conditions were partly the cause of the low number of covers, keeping consumers at home throughout the month.

Total sales during January 1982 decreased in most categories compared with the same month last year, dropping 4.9 percent. Food sales fell 5.3 percent and beverage sales dropped 3.2 percent. The decline in cost of sales was not as steep, with food costs dropping 4.5 percent and beverage costs dropping 2.3 percent. Total cost per dollar of sales remained flat during the month. Food sales accounted for 80.5 percent of revenues while beverage sales contributed 19.5 percent of revenues during the month. Payroll was the only cost increase noticed in this survey during January, with payroll costs per full-time equivalent employee increasing 3.4 percent to \$656.01.

The format of this inaugural 1982 issue changes slightly to incorporate sales per seat information for major categories. Beginning this month, sales per seat and total sales per payroll dollar will be tracked by month, in the new format shown to the right.

As the second installation of the tax cut nears, restaurant operators must position themselves to increase sales by capturing some of the extra money in consumer's pocketbooks. During this uncertain economic period, management must focus on such strategic areas as a well-defined consumer market area, restaurant identification, image, service and menu appeal in order to survive and prosper.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

	This Month	Percentage Changes*
TOTAL	\$ 322.02	- 13.7%
AREA:		
Northeast	280.87	56.7
Southeast	302.50	- 2.4
North Central	204.66	- 44.3
South Central	682.37	NA
West	545.66	- 20.1
TYPE:		
Cafeteria	**	**
Coffee Shop	358.37	NA
Full Menu: Tableservice	305.29	- 21.2
Limited Menu:		
Tableservice	277.49	- 7.5
No Tableservice	1,265.16	144.3

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	\$2.79	- 2.8%
TYPE:		
Cafeteria	**	**
Coffee Shop	2.60	NA
Full Menu: Tableservice	2.78	—
Limited Menu:		
Tableservice	3.12	- 0.3
No Tableservice	**	**

— NO CHANGE
* FROM PREVIOUS MONTH
** INSUFFICIENT RESPONSE
NA NOT AVAILABLE

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TREND REPORT JANUARY 1982 COMPARED WITH JANUARY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	JAN	% CHG
TOTAL	-4.9	-5.3	-3.2	-4.2	-4.5	-2.3	2.7	\$ 6.86	4.8
AFFILIATION:									
Single Unit	-3.0	-4.4	1.9	-2.0	-2.5	1.0	5.3	\$ 9.93	7.5
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	-6.7	-6.2	-9.2	-6.2	-6.2	-6.1	-3.5	6.58	0.4
AREA:									
Northeast	-5.1	-5.5	5.4	-1.4	-1.9	12.2	-6.2	\$ 4.61	8.4
Southeast	1.8	3.4	-6.6	7.5	4.4	32.5	-5.3	5.84	1.2
North Central	-13.8	-13.8	-13.7	-16.2	-16.4	-15.3	0.1	7.66	0.2
South Central	-2.6	-2.9	*	4.1	6.7	*	19.3	4.27	9.4
West	1.6	0.2	6.2	0.3	-0.6	5.1	10.0	11.32	7.4
SALES PER MONTH:									
Under \$28255.	-6.3	-7.4	7.5	-6.9	-8.2	16.1	-4.7	\$ 4.60	14.6
\$28255. TO \$53555.	-19.9	-19.6	-21.9	-16.7	-16.6	-17.7	-11.5	9.01	9.8
\$53555. TO \$79245.	-1.4	-1.2	-2.7	-7.4	-6.9	-11.4	-2.9	6.28	1.0
Over \$79245.	-1.8	-2.3	-	1.0	0.7	2.6	10.0	7.11	5.7
NUMBER OF SEATS:									
Under 110	-6.3	-7.4	-2.9	-4.9	-4.4	-6.9	11.8	\$ 3.77	11.6
110 TO 160	-5.6	-6.1	*	-0.3	-	*	1.2	*	*
160 TO 216	-0.6	-0.6	-0.6	-3.7	-3.6	-4.1	0.8	6.18	2.4
Over 216	-7.0	-7.6	-5.0	-5.6	-6.8	0.4	2.4	10.18	4.5
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$	*
Coffee Shop	-10.9	-10.9	*	-4.4	-4.4	*	-4.4	*	*
Full Menu:									
Tables service	-3.8	-3.7	-4.2	-3.9	-4.2	-2.1	3.0	\$ 7.97	2.4
Limited Menu:									
Tables service	-5.6	-9.1	4.7	-6.3	-6.5	-5.4	-6.6	8.18	7.3
No Tables service	-1.5	-1.5	*	0.6	0.9	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

- NO CHANGE

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF JANUARY 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	JAN 82		JAN 81		JAN 82		JAN 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	80.5	19.5	80.8	19.2	\$ 0.39	\$ 0.26	\$ 0.39	\$ 0.26
AFFILIATION:								
Single Unit	77.5	22.5	78.5	21.5	\$ 0.41	\$ 0.26	\$ 0.40	\$ 0.27
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	84.6	15.4	84.2	15.8	0.39	0.27	0.39	0.26
AREA:								
Northeast	95.9	4.1	96.3	3.7	\$ 0.36	\$ 0.29	\$ 0.34	\$ 0.28
Southeast	85.4	14.6	84.1	15.9	0.37	0.34	0.37	0.24
North Central	77.9	22.1	78.0	22.0	0.40	0.28	0.41	0.28
South Central	70.8	*	71.0	*	0.42	*	0.38	*
West	75.3	24.7	76.3	23.7	0.41	0.25	0.42	0.25
SALES PER MONTH:								
Under \$28255.	91.4	8.6	92.5	7.5	\$ 0.41	\$ 0.33	\$ 0.42	\$ 0.30
\$28255. TO \$53555.	85.0	15.0	84.6	15.4	0.40	0.26	0.39	0.25
\$53555. TO \$79245.	85.0	15.0	84.8	15.2	0.37	0.25	0.40	0.28
Over \$79245.	76.7	23.3	77.2	22.8	0.40	0.26	0.39	0.26
NUMBER OF SEATS:								
Under 110	74.4	25.6	75.3	24.7	\$ 0.36	\$ 0.24	\$ 0.35	\$ 0.25
110 TO 160	95.1	*	95.6	*	0.38	*	0.36	*
160 TO 216	82.1	17.9	82.1	17.9	0.39	0.25	0.40	0.26
Over 216	76.4	23.6	76.9	23.1	0.41	0.27	0.41	0.26
TYPE:								
Cafeteria	*	*	*	*	\$ *	\$ *	\$ *	\$ *
Coffee Shop	100.0	*	100.0	*	0.35	*	0.33	*
Full Menu:								
Tables-service	79.0	21.0	78.9	21.1	\$ 0.41	\$ 0.27	\$ 0.41	\$ 0.26
Limited Menu:								
Tables-service	71.6	28.4	74.4	25.6	0.41	0.25	0.40	0.28
No Tables-service	69.5	*	69.6	*	0.35	*	0.34	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT JANUARY 1982 COMPARED WITH JANUARY 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JAN 82	JAN 81	JAN 82	JAN 81	JAN 82	JAN 81	JAN 82	JAN 81
TOTAL	\$ 1825.33	\$ 1895.53	\$ 656.01	\$ 634.62	276.8	299.3	\$ 2.79	\$ 2.99
AFFILIATION:								
Single Unit	\$ 1807.72	\$ 1826.93	\$ 704.74	\$ 655.64	169.3	185.2	\$ 2.57	\$ 2.79
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	1781.58	1893.00	587.51	610.73	324.2	338.0	3.03	3.09
AREA:								
Northeast	\$ 1412.99	\$ 1504.19	\$ 570.71	\$ 615.53	421.8	443.8	\$ 2.51	\$ 2.48
Southeast	2566.30	2468.13	567.79	535.76	431.6	415.3	4.54	4.24
North Central	1297.94	1407.12	596.41	569.99	162.7	178.5	2.12	2.44
South Central	2083.19	2188.78	633.09	543.10	488.0	560.9	3.29	4.03
West	2829.89	2945.81	887.56	853.22	246.6	278.5	3.19	3.45
SALES PER MONTH:								
Under \$28255.	\$ 1689.23	\$ 1778.41	\$ 603.21	\$ 624.37	351.9	387.9	\$ 2.30	\$ 2.85
\$28255. TO \$53555.	1314.93	1637.28	498.00	546.91	154.7	220.7	2.57	2.94
\$53555. TO \$79245.	1744.26	1842.79	618.93	665.38	308.5	331.0	2.82	2.78
Over \$79245.	2054.86	2019.82	728.17	649.28	282.8	296.7	2.82	3.11
NUMBER OF SEATS:								
Under 110	\$ 1923.17	\$ 2137.16	\$ 658.81	\$ 637.19	524.3	644.4	\$ 2.81	\$ 3.38
110 TO 160	1526.33	1614.59	551.70	544.22	*	*	2.77	2.97
160 TO 216	2138.57	2243.99	705.37	719.47	351.2	374.4	3.08	3.12
Over 216	1747.03	1768.00	670.44	626.92	170.6	181.4	2.61	2.82
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1246.07	1397.89	478.59	500.80	*	*	2.60	2.79
Full Menu:								
Tableservic	\$ 1924.98	\$ 1938.35	\$ 697.72	\$ 662.42	229.6	237.9	\$ 2.78	\$ 2.94
Limited Menu:								
Tableservic	1962.15	2299.39	628.24	744.28	239.7	301.4	3.12	3.09
No Tableservic	2438.31	2630.22	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

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LAVENTHOL &
CERTIFIED PUBLIC ACCOUNTANTS

HORWATH



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NATIONAL TREND OF BUSINESS Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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FEBRUARY 1982 COMPARED WITH FEBRUARY 1981

The average receipt per cover for February was \$7.44, 8.5 percent over last month's survey and 4.4 percent higher than February 1981. Total sales increased over last year by 4.5 percent. Food sales increased 4.8 percent while beverage sales rose a modest 3 percent. Cost of sales did not increase as much, rising a total of 4.4 percent. Leading the way were beverage and payroll costs at 6.5 percent and 5.2 percent respectively over one year ago. Incremental food cost increases remained below sales, at 4.1 percent, allowing profit margins to rise slightly. Year-to-date totals for this survey show higher cost than sales increases. Most noticeable are beverage costs, rising 3.5 percent, compared with only a 0.4 percent sales increase.

Food sales comprised 81.7 percent of sales this month compared with 81.4 percent last year, while beverage sales decreased from 18.6 percent to 18.3 percent of sales during the same period of time. Food and beverage cost per dollar of sales remained constant this month at \$0.39 and \$0.25 respectively.

Payroll and sales per full-time equivalent employee rose 4.3 percent and 4.0 percent respectively. Total sales per payroll dollar is 16.1 percent over last month, although remaining slightly lower than February 1981.

As the warm weather nears, operators should be increasing their marketing efforts to attract the "food away from home" customers. Emphasis on research and development should increase the diversity of menu items and increase restaurant revenue. These attempts to raise the average receipt should have a positive effect on profit margins.

Lavenhol & Horwath and The National Restaurant Association sincerely urges restaurant operators to participate in this monthly publication. Only through the combined efforts of all involved can relevant and reliable statistics be made available on a timely basis. Interested restaurateurs should contact Janet Finkelstein at Lavenhol & Horwath for further information.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

	This Month	Percentage Changes*
TOTAL	\$ 345.36	7.2%
AREA:		
Northeast	384.16	36.8
Southeast	528.83	74.8
North Central	196.75	- 3.9
South Central	746.69	9.4
West	456.70	- 16.3
TYPE:		
Cafeteria	**	**
Coffee Shop	419.57	17.1
Full Menu:		
Tableservice	314.12	2.9
Limited Menu:		
Tableservice	**	NA
No Tableservice	**	NA

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	\$3.24	16.1%
TYPE:		
Cafeteria	**	**
Coffee Shop	2.92	12.3
Full Menu:		
Tableservice	3.29	18.3
Limited Menu:		
Tableservice	**	NA
No Tableservice	**	**

*FROM PREVIOUS MONTH

**INSUFFICIENT RESPONSE

NA NOT AVAILABLE

A MEMBER OF HORWATH & HORWATH INTERNATIONAL
WITH AFFILIATED OFFICES WORLDWIDE

TREND REPORT FEBRUARY 1982 COMPARED WITH FEBRUARY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	FEB	% CHG
TOTAL	4.5	4.8	3.0	4.4	4.1	6.5	5.2	\$ 7.44	4.4
AFFILIATION:									
Single Unit	8.5	9.0	6.6	9.7	9.5	10.9	6.3	\$10.82	6.4
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	-0.2	0.7	-6.4	-1					.7
AREA:									
North East	1.2	1.1	12.3	6.4	6.2	23.9	4.1	\$ 7.17	-4.9
South East	8.9	11.0	*	8.9	9.0	*	-1.9	*	*
North Central	-1.2	-0.6	-3.6	-6.7	-7.6	-1.5	0.1	8.07	1.3
South Central	11.4	11.6	*	10.0	8.7	*	15.1	4.15	6.4
West	7.4	8.1	4.9	9.7	10.2	7.1	8.7	12.07	7.6
SALES PER MONTH:									
Under \$23336.	-1.3	-1.9	5.9	-0.9	-2.0	18.9	0.2	\$ 4.30	7.4
\$23336. TO \$50915.	-6.8	-6.3	-10.6	-6.6	-6.3	-9.2	-8.1	7.96	-3.9
\$50915. TO \$80927.	4.0	5.2	-5.4	1.5	2.0	-5.8	5.9	7.77	4.3
Over \$80927.	7.7	8.2	5.8	8.5	8.3	9.6	8.7	7.63	5.0
NUMBER OF SEATS:									
Under 104	11.5	11.1	13.0	11.9	10.5	19.4	20.0	\$ 3.09	6.5
104 TO 150	-2.8	-3.9	*	-0.9	-2.1	*	1.3	8.66	10.2
150 TO 258	7.3	8.1	-0.1	7.4	7.7	4.2	2.3	6.55	7.5
Over 258	3.6	4.7	0.4	3.1	3.2	2.8	3.9	11.03	4.8
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$	*
Coffee Shop	0.3	0.3	*	5.9	5.9	*	4.0	*	*
Full Menu:									
Tableservice	4.5	5.4	1.1	3.6	3.5	4.5	3.3	\$ 9.57	5.2
Limited Menu:									
Tableservice	*	*	*	*	*	*	*	*	*
No Tableservice	*	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE.

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF FEBRUARY 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	FEB 82		FEB 81		FEB 82		FEB 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	81.7	18.3	81.4	18.6	\$ 0.39	\$ 0.25	\$ 0.39	\$ 0.25
AFFILIATION:								
Single Unit	78.2	21.8	77.8	22.2	\$ 0.41	\$ 0.26	\$ 0.41	\$ 0.25
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	87.4	12.6	86.6	13.4	0.37	0.25	0.38	0.24
AREA:								
North East	98.3	1.7	98.5	1.5	\$ 0.35	\$ 0.30	\$ 0.34	\$ 0.28
South East	85.3	*	83.7	*	0.38	*	0.38	*
North Central	79.2	20.8	78.7	21.3	0.36	0.25	0.39	0.24
South Central	71.1	*	70.9	*	0.40	*	0.41	*
West	78.2	21.8	77.7	22.3	0.43	0.25	0.43	0.25
SALES PER MONTH:								
Under \$23336.	91.8	8.2	92.3	7.7	\$ 0.40	\$ 0.31	\$ 0.40	\$ 0.27
\$23336. TO \$50915.	89.0	11.0	88.5	11.5	0.39	0.25	0.39	0.25
\$50915. TO \$80927.	90.1	9.9	89.1	10.9	0.36	0.21	0.37	0.21
Over \$80927.	76.5	23.5	76.1	23.9	0.40	0.26	0.40	0.25
NUMBER OF SEATS:								
Under 104	77.7	22.3	78.0	22.0	\$ 0.35	\$ 0.24	\$ 0.35	\$ 0.23
104 TO 150	91.3	*	92.4	*	0.40	*	0.40	*
150 TO 258	91.3	8.7	90.7	9.3	0.37	0.28	0.37	0.27
Over 258	75.4	24.6	74.6	25.4	0.40	0.25	0.41	0.24
TYPE:								
Cafeteria	*	*	*	*	\$ *	\$ *	\$ *	\$ *
Coffee Shop	99.6	*	99.7	*	0.35	*	0.33	*
Full Menu:								
Tables-service	78.7	21.3	78.0	22.0	\$ 0.40	\$ 0.26	\$ 0.41	\$ 0.25
Limited Menu:								
Tables-service	*	*	*	*	*	*	*	*
No Tables-service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE.

PAYROLL AND EMPLOYEE REPORT FEBRUARY 1982 COMPARED WITH FEBRUARY 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	FEB 82	FEB 81	FEB 82	FEB 81	FEB 82	FEB 81	FEB 82	FEB 81
TOTAL	\$ 2007.52	\$ 1930.56	\$ 621.95	\$ 596.46	291.6	290.0	\$ 3.24	\$ 3.25
AFFILIATION:								
Single Unit	\$ 2080.47	\$ 1893.64	\$ 704.91	\$ 654.73	190.2	185.8	\$ 2.95	\$ 2.89
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	1919.02	1879.80	539.20	527.28	314.6	300.2	3.56	3.56
AREA:								
North East	\$ 1624.14	\$ 1633.80	\$ 553.06	\$ 540.95	*	*	\$ 2.94	\$ 3.02
South East	*	*	*	*	*	*	6.20	5.59
North Central	1460.88	1394.45	567.08	539.82	175.4	169.4	2.58	2.58
South Central	2053.01	2187.45	554.06	571.07	494.2	560.4	3.71	3.83
West	3031.29	2756.06	875.68	798.02	241.9	232.8	3.40	3.44
SALES PER MONTH:								
Under \$23336.	\$ 1674.21	\$ 1860.32	\$ 538.86	\$ 589.77	403.9	450.6	\$ 3.11	\$ 3.15
\$23336. TO \$50915.	1494.91	1601.04	481.99	501.39	215.5	202.7	3.29	3.24
\$50915. TO \$80927.	2002.01	1861.29	612.01	569.55	319.6	299.5	3.22	3.28
Over \$80927.	2181.07	2058.16	671.76	634.83	289.4	289.9	3.25	3.24
NUMBER OF SEATS:								
Under 104	\$ 1965.40	\$ 2173.19	\$ 609.64	\$ 626.31	650.4	827.0	\$ 3.22	\$ 3.47
104 TO 150	1641.95	1669.04	520.80	521.17	*	*	3.10	3.23
150 TO 258	2230.16	2110.89	555.36	538.07	447.2	457.9	4.10	3.90
Over 258	2046.79	1879.18	689.25	637.47	183.7	176.4	2.97	2.95
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1621.35	1616.16	554.71	533.16	*	*	2.92	3.03
Full Menu:								
Tables-service	\$ 2134.97	\$ 1981.47	\$ 651.51	\$ 615.91	222.7	216.0	\$ 3.29	\$ 3.23
Limited Menu:								
Tables-service	*	*	*	*	*	*	*	*
No Tables-service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE.

YEAR TO DATE TREND REPORT AS OF FEBRUARY 1982

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	FEB	% CHG
TOTAL	0.6	0.7	0.4	1.3	0.9	3.5	5.4	\$ 7.52	5.4
AFFILIATION:									
Single Unit	2.8	2.3	4.5	4.9	4.7	6.2	6.9	\$10.76	7.9
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	-1.4	-0.7	-5.8	-1.7	-1.7	-0.9	1.3	7.69	2.6
Area:									
North East	-3.6	-3.9	8.2	1.2	1.0	15.0	-2.0	\$ 5.06	8.1
South East	4.9	7.0	-5.3	7.8	6.4	17.8	-2.5	6.40	3.7
North Central	-9.1	-8.8	-9.9	-12.9	-13.4	-10.0	-0.1	7.96	1.5
South Central	6.6	7.2	5.1	7.6	8.3	4.7	17.1	4.21	7.8
West	6.3	6.2	6.6	7.5	7.1	10.1	11.3	11.03	6.9
SALES PER MONTH:									
Under \$30073.	-3.7	-4.6	5.6	-3.6	-4.6	12.7	-3.6	\$ 4.43	12.0
\$30073. TO \$56000.	-11.9	-11.4	-15.3	-11.4	-11.1	-14.6	-7.4	8.42	2.8
\$56000. TO \$89244.	2.4	3.4	-5.2	0.3	1.1	-9.9	2.5	5.84	2.5
Over \$89244.	3.6	3.6	3.4	5.2	4.7	7.8	10.6	8.27	6.4
NUMBER OF SEATS:									
Under 110	1.2	0.7	2.9	0.7	0.6	1.4	14.9	\$ 3.54	8.1
110 TO 160	-0.3	-0.9	15.7	3.9	3.4	15.6	4.9	4.51	7.5
160 TO 276	3.4	3.8	1.6	2.8	1.8	11.0	3.9	8.41	4.7
Over 276	-0.9	-0.6	-1.7	-0.6	-0.7	-0.1	4.4	10.85	5.1
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$	*
Coffee Shop	-5.7	-5.7	*	0.2	0.2	*	-0.9	*	*
Full Menu:									
Tables service	0.1	0.6	-1.6	0.4	0.3	1.1	4.1	\$ 9.13	4.4
Limited Menu:									
Tables service	7.7	7.6	8.4	7.8	6.6	18.2	9.3	8.92	7.2
No Tables service	5.0	4.5	6.2	4.9	3.7	8.9	30.6	2.81	9.5
Other	14.1	13.4	*	-7.7	-8.6	*	6.2	*	*

* INSUFFICIENT RESPONSE.

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	FEB 82	FEB 81	FEB 82	FEB 81	FEB 82	FEB 81	FEB 82	FEB 81
TOTAL	\$ 1959.32	\$ 1926.18	\$ 663.13	\$ 626.23	225.3	233.7	\$ 2.96	\$ 3.08
AFFILIATION:								
Single Unit	\$ 1949.59	\$ 1848.46	\$ 709.63	\$ 646.80	176.9	181.6	\$ 2.75	\$ 2.86
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	1935.67	1926.39	617.01	604.52	293.0	290.1	3.14	3.19
AREA:								
North East	\$ 1467.60	\$ 1541.06	\$ 540.34	\$ 558.23	360.9	396.1	\$ 2.72	\$ 2.77
South East	2876.76	2784.45	546.68	520.43	448.4	448.8	5.28	4.90
North Central	1323.61	1353.51	576.64	545.97	157.9	165.5	2.26	2.46
South Central	2226.53	2302.83	635.22	598.41	491.2	560.6	3.51	3.85
West	2761.76	2595.17	896.31	810.08	244.4	244.0	3.06	3.20
SALES PER MONTH:								
Under \$30073.	\$ 1745.79	\$ 1894.05	\$ 574.19	\$ 619.97	384.8	430.9	\$ 2.98	\$ 3.00
\$30073. TO \$56000.	1465.22	1638.70	518.59	536.93	205.3	229.0	2.92	3.09
\$56000. TO \$89244.	1865.78	1817.06	608.19	603.49	374.7	369.8	3.02	3.02
Over \$89244.	2161.63	2055.42	732.22	660.77	256.4	262.7	2.95	3.11
NUMBER OF SEATS:								
Under 110	\$ 1911.69	\$ 2103.76	\$ 616.20	\$ 612.69	554.8	667.1	\$ 3.06	\$ 3.46
110 TO 160	1637.52	1638.31	559.69	540.21	581.7	575.7	2.89	3.04
160 TO 276	2298.81	2263.45	697.61	672.35	294.8	297.4	3.35	3.37
Over 276	1925.56	1825.79	701.95	641.12	171.0	172.1	2.74	2.85
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1419.06	1504.34	512.55	517.12	*	*	2.77	2.91
Full Menu:								
Tableservice	\$ 2034.77	\$ 1954.83	\$ 674.85	\$ 629.63	218.3	218.5	\$ 3.03	\$ 3.12
Limited Menu:								
Tableservice	2190.14	2073.16	827.18	771.50	245.7	249.4	2.65	2.69
No Tableservice	2216.21	2574.38	698.84	653.02	781.0	994.6	3.15	3.91
Other	3314.34	2969.51	921.27	887.26	*	*	3.60	3.35



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NATIONAL TREND OF BUSINESS Restaurant Industry

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MARCH 1982 COMPARED WITH MARCH 1981

The average receipt per cover for March was \$8.47, a 4.3 percent increase over March 1981. Due largely to this increase, the year-to-date average receipt per cover managed to climb over the \$8.00 mark for the first time, reaching \$8.23. A 3.4 percent increase in total sales coupled with a decrease in the number of food covers per full-time employee were largely responsible for this jump. Food comprised 82.2 percent of sales this month, the same as March 1981, and slightly higher than last month's 81.7 percent. Additionally, beverage sales dropped by a similar margin from last month, 18.3 percent to 17.8 percent.

Food and beverage costs for the month increased sharply, up 6.0 percent and 7.4 percent respectively. Helping to offset these increased expenses was a slight 0.9 percent drop in payroll costs. Highlighting this drop were lower payroll costs per full-time equivalent employee of 0.3 percent and a 4.5 percent higher sales per payroll dollar.

Year-to-date sales remained relatively flat, rising only 1.3 percent in the first 3 months of 1982. However, total costs rose faster than total sales up 2.8 for the 3 months. Leading this increase was a 4.4 percent increase in beverage costs, followed by a 2.7 percent increase in payroll costs and a 2.5 percent increase in food costs.

Employee productivity results were mixed for the first quarter of 1982. Covers per full-time equivalent employee declined from 222.5 in 1981 to 215.7 in 1982. However, on a positive note, sales per full-time equivalent employee rose 2.4 percent to \$2015.94 in the first quarter of 1982.

In anticipation of the July 1 tax cut, restaurant operators must develop and maintain tight operating controls if they hope to compete successfully for this additional discretionary income suddenly available to consumers.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

	This Month	Percentage Changes
TOTAL	\$ 374.33	8.4%
AREA:		
Northeast	326.00	- 15.1
Southeast	555.79	5.1
North Central	263.70	34.0
South Central	**	NA
West	594.47	30.2
TYPE:		
Cafeteria	**	**
Coffee Shop	486.53	16.0
Full Menu:		
Tables service	370.64	18.0
Limited Menu:		
Tables service	375.22	NA
No Tables service	**	**

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	\$3.27	0.9%
TYPE:		
Cafeteria	**	**
Coffee Shop	3.33	14.0
Full Menu:		
Tables service	3.28	- 0.3
Limited Menu:		
Tables service	3.52	NA
No Tables service	**	**

* FROM PREVIOUS MONTH
** INSUFFICIENT RESPONSE
NA NOT AVAILABLE

TREND REPORT MARCH 1982 COMPARED WITH MARCH 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	MAR	% CHG
TOTAL	3.4	3.3	3.9	6.1	6.0	7.4	-0.9	\$ 8.47	4.8
AFFILIATION:									
Single Unit	3.9	3.7	4.5	8.4	8.2	9.7	4.1	\$ 9.48	6.7
Multi-Unit:									
Company-Owned	-2.2	-2.2	*	-2.7	-2.7	*	-1.4	*	*
Franchised	3.4	3.4	3.3	4.8	4.7	5.1	-6.0	8.64	3.2
AREA:									
Northeast	5.4	5.8	-11.7	6.8	7.3	-12.9	8.0	\$ 5.67	9.3
Southeast	7.3	8.9	*	7.2	6.3	*	-1.0	*	*
North Central	-2.1	-2.4	-0.9	2.0	2.4	0.3	1.2	6.84	-
South Central	*	*	*	*	*	*	*	*	*
West	6.6	5.5	10.1	5.9	4.6	13.4	2.6	11.32	7.0
SALES PER MONTH:									
Under \$42028.	-7.8	-7.4	-13.1	-11.1	-10.6	-18.7	-10.8	\$ 5.25	3.0
\$42028. TO \$63776.	-1.0	-0.4	-6.0	-1.5	-1.0	-8.0	-10.2	6.05	-8.5
\$63776. TO \$89415.	8.3	8.2	9.5	11.4	10.8	18.7	-0.1	5.86	6.8
Over \$89415.	3.9	3.6	4.7	8.2	8.2	8.5	2.9	11.37	7.4
NUMBER OF SEATS:									
Under 100	9.5	6.1	28.0	-4.8	-6.9	8.6	-2.9	\$ 6.24	11.3
100 TO 152	6.3	6.4	6.1	8.0	8.2	5.1	-5.2	4.79	-0.1
152 TO 244	4.0	3.6	5.8	2.7	2.1	6.5	1.4	9.63	2.8
Over 244	0.9	0.9	0.7	8.8	8.9	8.1	-	9.28	5.5
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	5.8	5.9	*	8.7	8.6	*	-7.6	*	*
Full Menu:									
Tables service	2.1	2.4	0.8	5.4	5.3	6.2	2.3	\$ 9.83	5.5
Limited Menu:									
Tables service	15.5	10.1	30.7	11.9	10.9	15.4	-2.6	8.40	8.9
No Tables service	*	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF MARCH 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	MAR 82		MAR 81		MAR 82		MAR 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	82.2	17.8	82.2	17.8	\$ 0.39	\$ 0.26	\$ 0.38	\$ 0.16
AFFILIATION:								
Single Unit	79.1	20.9	79.2	20.8	\$ 0.41	\$ 0.26	\$ 0.40	\$ 0.25
Multi-Unit:								
Company-Owned	100.0	*	100.0	*	0.31	*	0.31	*
Franchised	83.6	16.4	83.6	16.4	0.38	0.27	0.38	0.26
AREA:								
Northeast	98.1	1.9	97.7	2.3	\$ 0.36	\$ 0.38	\$ 0.35	\$ 0.39
Southeast	85.7	*	84.5	*	0.39	*	0.40	*
North Central	79.2	20.8	79.5	20.5	0.38	0.27	0.36	0.26
South Central	*	*	*	*	*	*	*	*
West	75.7	24.3	76.5	23.5	0.41	0.25	0.41	0.24
SALES PER MONTH:								
Under \$42028.	94.0	6.0	93.6	6.4	\$ 0.39	\$ 0.38	\$ 0.40	\$ 0.41
\$42028. TO \$63776.	89.4	10.6	88.9	11.1	0.36	0.23	0.36	0.24
\$63776. TO \$89415.	88.2	11.8	88.3	11.7	0.39	0.27	0.38	0.25
Over \$89415.	76.5	23.5	76.7	23.3	0.41	0.26	0.39	0.26
NUMBER OF SEATS:								
Under 100	82.2	17.8	84.7	15.3	\$ 0.32	\$ 0.28	\$ 0.37	\$ 0.33
100 TO 152	94.0	6.0	94.0	6.0	0.37	0.29	0.37	0.29
152 TO 244	80.5	19.5	80.8	19.2	0.39	0.25	0.39	0.25
Over 244	77.4	22.6	77.4	22.6	0.41	0.27	0.38	0.25
TYPE:								
Cafeteria	*	*	*	*	\$	\$	\$	\$
Coffee Shop	99.7	*	99.7	*	0.34	*	0.33	*
Full Menu:								
Tables-service	78.2	21.8	78.0	22.0	\$ 0.41	\$ 0.27	\$ 0.40	\$ 0.25
Limited Menu:								
Tables-service	70.1	29.9	73.6	26.4	0.38	0.24	0.37	0.28
No Tables-service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT MARCH 1982 COMPARED WITH MARCH 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	MAR 82	MAR 81	MAR 82	MAR 81	MAR 82	MAR 81	MAR 82	MAR 81
TOTAL	\$ 2172.78	\$ 2093.09	\$ 662.96	\$ 664.67	270.9	272.9	\$ 3.27	\$ 3.13
AFFILIATION:								
Single Unit	\$ 2234.35	\$ 2147.18	\$ 750.41	\$ 719.56	226.5	228.8	\$ 2.98	\$ 2.98
Multi-Unit:								
Company-Owned	1407.98	1432.16	368.17	371.42	*	*	3.82	3.86
Franchised	2209.63	2124.16	612.45	647.41	318.5	318.8	3.57	3.23
AREA:								
Northeast	\$ 1629.01	\$ 1549.51	\$ 520.58	\$ 569.25	334.9	370.8	\$ 3.10	\$ 2.70
Southeast	3641.10	3454.62	605.49	602.88	*	*	5.66	5.22
North Central	1811.79	1784.05	663.50	629.60	261.1	256.9	2.69	2.80
South Central	*	*	*	*	*	*	*	*
West	2979.83	2913.32	859.85	872.80	274.4	279.9	3.47	3.34
SALES PER MONTH:								
Under \$42028.	\$ 1788.11	\$ 1877.57	\$ 511.76	\$ 560.74	393.9	428.0	\$ 3.22	\$ 3.12
\$42028. TO \$63776.	1911.53	1928.21	609.33	676.35	367.7	346.0	3.16	2.86
\$63776. TO \$89415.	1823.99	1695.17	559.11	559.37	323.0	323.7	3.27	3.01
Over \$89415.	2509.04	2402.46	757.36	732.84	215.9	221.0	3.31	3.28
NUMBER OF SEATS:								
Under 100	\$ 2100.56	\$ 2058.23	\$ 616.01	\$ 695.10	363.5	415.8	\$ 3.18	\$ 2.82
100 TO 152	1813.72	1712.46	509.96	540.04	341.4	335.3	3.47	3.07
152 TO 244	2667.45	2604.10	663.59	658.64	351.3	340.4	4.03	3.93
Over 244	2129.04	2054.80	750.64	729.86	230.2	234.8	2.84	2.82
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1556.67	1492.27	468.13	511.95	*	*	3.33	2.91
Full Menu:								
Tables-service	\$ 2365.81	\$ 2270.31	\$ 720.13	\$ 687.42	237.4	238.9	\$ 3.28	\$ 3.29
Limited Menu:								
Tables-service	2721.54	2651.85	772.92	892.91	323.8	343.6	3.52	2.97
No Tables-service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

YEAR TO DATE TREND REPORT MARCH 1982 COMPARED WITH MARCH 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	MAR	% CHG
TOTAL	1.3	1.3	1.0	2.8	2.5	4.4	2.7	\$ 8.23	5.3
AFFILIATOIN:									
Single Unit	3.2	2.8	4.5	6.1	5.8	7.5	5.6	\$10.27	7.3
Multi-Unit:									
Company-Owned	3.2	2.0	6.4	2.6	1.1	8.9	24.2	2.84	8.2
Franchised	-0.4	0.1	-3.6	0.1	0.1	0.3	-1.7	8.13	2.7
AREA:									
Northeast	-0.2	-0.3	3.4	3.6	3.5	7.1	-4.6	\$ 5.20	9.1
Southeast	6.3	8.2	-3.6	7.9	6.6	18.2	-2.4	7.23	3.7
North Central	-6.4	-6.3	-6.7	-7.2	-7.3	-6.2	0.7	7.84	1.3
South Central	5.8	6.2	4.8	11.9	13.0	6.4	10.3	5.35	7.7
West	6.1	5.8	7.3	6.8	6.2	10.4	8.4	11.32	7.0
SALES PER MONTH:									
Under \$32670.	-4.1	-4.7	2.8	-3.7	-4.4	7.9	-4.3	\$ 4.60	8.9
\$32670. TO \$59194.	-7.0	-6.7	-9.6	-6.8	-6.2	-12.3	-7.4	7.95	-0.3
\$59194. TO \$90224.	4.3	5.1	-1.5	3.9	4.3	-0.9	0.5	6.26	4.2
Over \$90224.	3.1	3.1	3.1	5.7	5.3	7.7	7.2	9.40	6.3
NUMBER OF SEATS:									
Under 109	1.8	1.0	4.8	-0.7	-0.8	-	5.9	\$ 4.30	8.5
109 TO 160	3.0	2.5	13.0	6.5	6.1	14.4	1.5	4.22	6.6
160 TO 280	3.1	3.2	2.7	2.3	1.5	8.7	2.3	8.95	3.9
Over 280	-0.5	-0.3	-1.1	2.3	2.3	2.5	2.8	10.40	5.4
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	-1.1	-1.1	5.3	3.9	3.8	34.9	-3.8	*	*
Full Menu:									
Tableservic	0.8	1.2	-0.7	2.2	2.0	3.1	3.2	\$ 9.43	4.7
Limited Menu:									
Tableservic	8.4	6.7	15.1	7.5	6.5	14.0	5.1	8.72	7.8
No Tableservic	3.8	2.8	6.2	3.9	2.6	8.9	26.9	2.82	9.1
Other	13.6	12.9	*	-6.8	-7.5	*	8.2	4.64	-2.2

* INSUFFICIENT RESPONSE

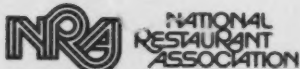
- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT AS OF MARCH 1982

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	MAR 82	MAR 81	MAR 82	MAR 81	MAR 82	MAR 81	MAR 82	MAR 81
TOTAL	\$ 2015.94	\$ 1968.05	\$ 657.54	\$ 634.76	215.7	222.5	\$ 3.07	\$ 3.10
AFFILIATION:								
Single Unit	\$ 2032.14	\$ 1936.74	\$ 722.13	\$ 672.28	191.3	195.4	\$ 2.81	\$ 2.88
Multi-Unit:								
Company-Owned	2073.89	2335.65	638.99	597.98	728.0	891.8	3.25	3.91
Franchised	1995.59	1971.93	595.92	600.27	296.0	295.0	3.35	3.28
AREA:								
Northeast	\$ 1515.22	\$ 1535.16	\$ 530.73	\$ 561.32	331.7	365.3	\$ 2.86	\$ 2.74
Southeast	3178.78	3032.63	564.67	545.08	464.9	464.9	5.51	5.06
North Central	1495.28	1499.21	612.31	576.00	183.3	187.3	2.40	2.57
South Central	2145.38	2152.91	574.90	553.34	381.9	418.8	3.73	3.89
West	2873.14	2752.71	888.20	836.73	251.7	255.4	3.22	3.28
SALES PER MONTH:								
Under \$32670.	\$ 1712.99	\$ 1831.92	\$ 551.76	\$ 590.09	393.3	428.2	\$ 3.05	\$ 3.05
\$32670. TO \$59194.	1651.99	1758.78	542.17	574.78	250.0	261.8	3.07	3.06
\$59194. TO \$90224.	1892.36	1803.61	598.71	593.21	338.4	337.8	3.16	3.05
Over \$90224.	2225.08	2120.05	730.26	675.36	230.9	235.2	3.05	3.14
NUMBER OF SEATS:								
Under 109	\$ 1872.57	\$ 2002.52	\$ 585.00	\$ 612.47	453.4	533.2	\$ 3.11	\$ 3.22
109 TO 160	1718.30	1662.83	552.69	548.23	539.5	526.0	3.08	3.04
160 TO 280	2488.10	2457.21	680.43	665.03	313.5	314.2	3.71	3.68
Over 280	1970.85	1885.81	710.36	663.85	186.0	188.7	2.77	2.84
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1484.70	1509.54	504.53	525.34	*	*	2.95	2.87
Full Menu:								
Tableservice	\$ 2139.34	\$ 2054.89	\$ 688.40	\$ 649.20	221.7	222.6	\$ 3.12	\$ 3.17
Limited Menu:								
Tableservice	2284.04	2219.02	789.32	791.22	262.0	274.3	2.89	2.80
No Tableservice	2235.80	2584.58	694.05	656.33	786.1	991.9	3.20	3.91
Other	3171.43	2843.53	909.40	855.47	537.5	468.6	3.49	3.32

* INSUFFICIENT RESPONSE



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NATIONAL TREND OF BUSINESS Restaurant Industry

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HORWATH

APRIL 1982 COMPARED WITH APRIL 1981

The average receipt per cover in April was \$8.39, 3.0 percent over last year. This increase in the average receipt helped boost food and beverage sales by 3.5 percent. Food sales rose by 3.2 percent while beverage sales increased by 4.8 percent in April. Food sales were 83.1 percent of total sales this month, slightly less than one year ago. Beverage sales were 16.9 percent this month versus 16.6 percent last year.

Food, beverage and payroll costs increased over last year by an average 4.4 percent. Beverage costs were the only category that did not increase as much as sales, rising only 1.1 percent versus a 4.8 percent increase in sales. Food costs per dollar of sales remained at \$0.38 while beverage costs per dollar of sales dropped slightly to \$0.26 in April of this year.

Productivity results for April were mixed. Both sales and payroll per full-time equivalent employee increased 4 percent, while covers per full-time equivalent declined slightly. On a year-to-date basis, sales and payroll per full-time equivalent employee increased 2.7 percent and 3.3 percent respectively.

As inflation slows, restaurant management must make every effort to hire experienced and talented personnel that will be able to capitalize on this recent (and hopefully, permanent) economic change. Since 1982 was the first year that the industry was not confronted with an automatic increase in minimum wage, management needs to be able to use this to their advantage. Menu price increases will not be accepted as readily as in the past, and as a result, any increase in profit margins will have to come from improved operations.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

	This Month	Percentage Changes*
TOTAL	\$ 386.26	3.2%
AREA:		
Northeast	344.52	5.7
Southeast	517.66	-6.9
North Central	262.91	-0.3
South Central	**	**
West	598.85	0.7
TYPE:		
Cafeteria	**	**
Coffee Shop	500.71	2.9
Full Menu:		
Tables service	381.89	3.0
Limited Menu:		
Tables service	375.34	0.0
No Tables service	**	**

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	\$3.29	0.6%
TYPE:		
Cafeteria	**	**
Coffee Shop	3.33	-
Full Menu:		
Tables service	3.20	-2.4
Limited Menu:		
Tables service	3.57	1.4
No Tables service	**	**

- NO CHANGE
* FROM PREVIOUS MONTH
** INSUFFICIENT RESPONSE

TREND REPORT APRIL 1982 COMPARED WITH APRIL 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	APR	% CHG
TOTAL	3.5	3.2	4.8	4.4	5.0	1.1	3.9	\$ 8.39	3.0
AFFILIATION:									
Single Unit	2.0	1.1	5.4	5.6	6.1	3.2	5.2	\$ 9.39	5.2
Multi-Unit:									
Company-Owned	-0.3	-0.3	*	-1.8	-1.8	*	-1.1	*	*
Franchised	5.0	5.2	4.1	3.8	4.6	-1.1	2.7	8.64	2.0
AREA:									
Northeast	4.0	4.2	-3.4	4.4	4.9	-16.5	2.5	\$ 5.46	1.2
Southeast	12.5	14.1	3.6	18.5	18.9	22.6	0.1	*	*
North Central	-5.1	-5.2	-4.7	-6.1	-4.9	-13.2	3.3	6.68	-1.6
South Central	*	*	*	*	*	*	*	*	*
West	7.4	6.6	10.0	9.8	9.5	11.1	7.6	12.15	4.1
SALES PER MONTH:									
Under \$39547.	-6.0	-6.2	-3.4	-4.7	-4.8	-3.8	-5.3	\$ 4.36	3.1
\$39547. TO \$58684.	-1.0	-0.4	-6.0	-2.6	-1.0	-20.0	0.8	8.60	-3.6
\$58684. TO \$90291.	8.8	7.5	25.0	9.1	8.1	28.1	7.7	4.71	4.0
Over \$90291.	3.7	3.6	4.1	5.8	6.8	1.4	4.0	11.52	5.2
NUMBER OF SEATS:									
Under 100	8.8	5.8	25.6	8.3	8.3	8.1	9.1	\$ 6.09	7.5
100 TO 152	5.1	5.7	*	3.1	3.9	*	4.8	4.53	-6.1
152 TO 216	7.1	6.7	9.1	6.0	6.0	5.4	0.5	9.16	4.1
Over 216	0.5	-	2.2	3.7	4.5	0.5	4.5	9.47	3.9
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	5.7	5.7	*	3.6	3.7	*	1.3	*	*
Full Menu:									
Tables service	1.9	1.8	2.3	4.1	5.1	-0.1	4.6	\$ 9.83	3.8
Limited Menu:									
Tables service	17.8	15.5	24.6	10.0	9.6	11.3	9.2	8.53	2.9
No Tables service	*	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF APRIL 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	APR 82		APR 81		APR 82		APR 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	83.1	16.9	83.4	16.6	\$ 0.38	\$ 0.26	\$ 0.38	\$ 0.27
AFFILIATION:								
Single Unit	79.3	20.7	80.0	20.0	\$ 0.39	\$ 0.26	\$ 0.38	\$ 0.27
Multi-Unit:								
Company-Owned	100.0	*	100.0	*	0.31	*	0.32	*
Franchised	85.2	14.8	85.0	15.0	0.38	0.27	0.38	0.28
AREA:								
Northeast	97.9	2.1	97.7	2.3	\$ 0.37	\$ 0.31	\$ 0.36	\$ 0.36
Southeast	86.4	13.6	85.2	14.8	0.38	0.35	0.37	0.29
North Central	82.2	17.8	82.2	17.8	0.36	0.25	0.36	0.27
South Central	*	*	*	*	*	*	*	*
West	75.7	24.3	76.3	23.7	0.40	0.25	0.39	0.25
SALES PER MONTH:								
Under \$39547.	93.6	6.4	93.8	6.2	\$ 0.41	\$ 0.35	\$ 0.41	\$ 0.35
\$39547. TO \$58684.	89.3	10.7	88.8	11.2	0.37	0.24	0.38	0.28
\$58684. TO \$90291.	91.6	8.4	92.7	7.3	0.37	0.26	0.37	0.25
Over \$90291.	77.2	22.8	77.3	22.7	0.39	0.26	0.38	0.27
NUMBER OF SEATS:								
Under 100	82.3	17.7	84.7	15.3	\$ 0.39	\$ 0.28	\$ 0.38	\$ 0.33
100 TO 152	97.7	*	97.2	*	0.36	*	0.36	*
152 TO 216	81.4	18.6	81.7	18.3	0.39	0.22	0.39	0.23
Over 216	78.5	21.5	78.8	21.2	0.40	0.28	0.38	0.28
TYPE:								
Cafeteria	*	*	*	*	\$	*	\$	*
Coffee Shop	99.7	*	99.7	*	0.33	*	0.34	*
Full Menu:								
Tables service	78.9	21.1	79.0	21.0	\$ 0.40	\$ 0.27	\$ 0.39	\$ 0.27
Limited Menu:								
Tables service	72.4	27.6	73.9	26.1	0.37	0.23	0.39	0.26
No Tables service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT APRIL 1982 COMPARED WITH APRIL 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	APR 82	APR 81	APR 82	APR 81	APR 82	APR 81	APR 82	APR 81
TOTAL	\$ 2194.31	\$ 2108.96	\$ 667.95	\$ 642.97	273.8	275.6	\$ 3.29	\$ 3.27
AFFILIATION:								
Single Unit	\$ 2296.24	\$ 2265.57	\$ 788.30	\$ 753.80	235.8	246.2	\$ 2.91	\$ 3.01
Multi-Unit:								
Company-Owned	1393.88	1391.31	358.15	360.29	*	*	3.89	3.86
Franchised	2200.53	2057.06	594.88	576.49	313.3	302.6	3.67	3.53
AREA:								
Northeast	\$ 1702.15	\$ 1628.61	\$ 560.02	\$ 547.23	388.3	406.7	\$ 3.02	\$ 2.98
Southeast	3519.34	3007.11	613.13	591.23	*	*	5.41	4.82
North Central	1756.25	1796.26	625.84	590.13	273.8	274.4	2.77	2.98
South Central	*	*	*	*	*	*	*	*
West	2977.89	2900.44	868.63	844.36	247.9	253.7	3.43	3.44
SALES PER MONTH:								
Under \$39547.	\$ 2143.12	\$ 2186.82	\$ 573.09	\$ 580.29	433.1	464.4	\$ 3.74	\$ 3.77
\$39547. TO \$58684.	1891.36	1909.46	558.03	556.46	298.1	296.4	3.33	3.31
\$58684. TO \$90291.	1858.90	1742.81	557.89	528.65	408.1	407.9	3.33	3.30
Over \$90291.	2487.60	2365.98	772.86	738.25	205.5	208.8	3.22	3.20
NUMBER OF SEATS:								
Under 100	\$ 2217.86	\$ 2194.44	\$ 633.16	\$ 634.68	383.6	427.4	\$ 3.35	\$ 3.36
100 TO 152	1759.16	1674.09	504.06	483.35	348.2	353.4	3.42	3.33
152 TO 216	2431.73	2296.81	670.86	675.71	305.7	291.1	3.65	3.42
Over 216	2317.25	2248.16	757.30	710.55	245.5	248.2	3.06	3.16
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1616.37	1529.82	484.75	478.39	*	*	3.33	3.20
Full Menu:								
Tables-service	\$ 2386.83	\$ 2297.87	\$ 749.21	\$ 707.52	238.2	240.9	\$ 3.20	\$ 3.24
Limited Menu:								
Tables-service	2699.28	2612.96	756.88	790.65	300.7	302.9	3.57	3.30
No Tables-service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

YEAR TO DATE TREND REPORT APRIL 1982 COMPARED WITH APRIL 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	APR	% CHG
TOTAL	1.6	1.6	1.8	3.0	3.0	3.3	2.6	\$ 8.47	4.8
AFFILIATION:									
Single Unit	2.6	2.1	4.5	5.6	5.5	6.0	5.4	\$10.03	6.7
Multi-Unit:									
Company-Owned	1.5	0.4	6.4	1.2	-	8.9	16.5	2.85	5.6
Franchised	0.8	1.2	-1.7	0.9	1.1	-0.1	-1.3	8.31	2.3
AREA:									
Northeast	1.0	1.0	0.5	3.7	3.7	-1.2	-3.0	\$ 5.24	6.4
Southeast	7.9	9.7	-1.9	10.5	9.5	20.0	-2.0	7.71	4.1
North Central	-6.4	-6.4	-6.4	-7.2	-7.0	-8.6	1.2	7.57	0.2
South Central	7.2	7.2	7.3	11.8	13.3	4.6	5.7	6.53	9.0
West	6.2	5.7	7.7	7.2	6.7	10.1	7.9	11.56	6.5
SALES PER MONTH:									
Under \$32672.	-3.6	-3.9	0.7	-2.5	-3.0	5.2	-4.3	\$ 4.60	7.6
\$32672. TO \$58950.	-5.4	-5.1	-7.5	-5.5	-5.1	-10.7	-5.6	7.61	-1.4
\$58950. TO \$90187.	5.6	6.1	2.5	4.9	5.4	-0.1	1.7	6.16	3.9
Over \$90187.	2.7	2.6	3.1	5.4	5.3	5.8	6.0	10.06	5.9
NUMBER OF SEATS:									
Under 108	4.2	2.8	11.7	4.1	3.3	9.8	4.6	\$ 4.03	10.2
108 TO 160	2.7	2.9	-0.5	3.5	4.0	-7.5	2.1	5.27	1.9
160 TO 248	3.8	3.7	4.6	3.5	2.7	9.8	0.7	9.26	3.8
Over 248	-0.4	-0.5	-0.2	2.3	2.6	1.1	3.2	10.15	4.8
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	0.9	0.9	5.9	3.9	3.9	15.7	-2.4	2.92	-4.1
Full Menu:									
Tableservice	1.1	1.4	0.1	2.6	2.7	2.2	3.5	\$ 9.57	4.4
Limited Menu:									
Tableservice	10.2	7.9	18.2	7.5	6.7	11.9	4.6	8.63	7.1
No Tableservice	2.0	1.1	4.8	4.0	2.7	9.5	18.8	2.83	8.3
Other	1.3	0.6	*	-8.2	-8.6	*	-1.7	4.64	-0.2

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT AS OF APRIL 1982

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	APR 82	APR 81	APR 82	APR 81	APR 82	APR 81	APR 82	APR 81
TOTAL	\$ 2052.40	\$ 1998.62	\$ 657.71	\$ 636.71	209.9	215.8	\$ 3.13	\$ 3.14
Affiliation:								
Single Unit	\$ 2086.12	\$ 2010.23	\$ 737.52	\$ 692.11	201.6	207.4	\$ 2.83	\$ 2.90
Multi-Unit:								
Company-Owned	1859.69	2006.46	546.45	513.28	637.9	733.5	3.40	3.91
Franchised	2034.58	1986.89	588.40	590.84	298.4	294.8	3.45	3.34
Area:								
Northeast	\$ 1561.46	\$ 1556.29	\$ 536.30	\$ 556.50	341.3	371.4	\$ 2.91	\$ 2.80
Southeast	3298.97	3063.04	584.34	566.11	463.1	456.3	5.48	4.97
North Central	1537.38	1555.08	615.96	580.66	202.2	204.6	2.45	2.63
South Central	2173.24	2105.12	560.36	550.59	322.5	343.4	3.88	3.82
West	2917.90	2822.46	884.22	843.51	251.6	257.3	3.29	3.34
SALES PER MONTH:								
Under \$32672.	\$ 1837.45	\$ 1928.39	\$ 563.10	\$ 594.51	407.3	439.6	\$ 3.20	\$ 3.18
\$32672. TO \$58950.	1705.41	1795.85	543.79	568.85	275.4	284.8	3.16	3.14
\$58950. TO \$90187.	1894.42	1791.65	591.06	581.89	336.4	334.9	3.20	3.07
Over \$90187.	2271.73	2169.97	736.73	688.14	219.1	223.0	3.08	3.15
NUMBER OF SEATS:								
Under 108	\$ 1925.24	\$ 2039.24	\$ 602.10	\$ 629.88	497.1	610.3	\$ 3.15	\$ 3.17
108 TO 160	1717.36	1657.81	530.98	523.02	366.7	359.1	3.16	3.11
160 TO 248	2562.58	2501.09	670.25	665.34	322.8	318.1	3.86	3.75
Over 248	2014.45	1942.57	721.96	677.21	196.4	199.3	2.79	2.87
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1528.46	1520.47	501.55	514.29	365.1	353.6	3.05	2.95
Full Menu:								
Tables-service	\$ 2193.64	\$ 2109.56	\$ 701.26	\$ 662.17	224.4	225.6	\$ 3.14	\$ 3.19
Limited Menu:								
Tables-service	2381.79	2335.15	768.36	793.37	271.2	285.5	3.10	2.94
No Tables-service	2428.57	2747.72	713.98	692.38	795.3	991.2	3.35	3.92
Other	2267.30	2252.63	679.58	695.90	557.5	514.3	3.34	3.24

* INSUFFICIENT RESPONSE



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NATIONAL TREND OF BUSINESS Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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MAY 1982 COMPARED WITH MAY 1981

Total sales increased 2.4 percent in May 1981 over the same month last year. Food sales rose 3.1 percent while its related costs increased 3.0 percent. In contrast, beverage sales fell 1.5 percent while beverage costs rose 0.1 percent. Year-to-date totals show food and beverage sales rising 1.8 percent and 1.2 percent respectively. These sales increases helped boost the average receipt to \$7.46, up 3.5 percent from May 1981.

Food comprised 85.2 percent of sales for this month's survey, up slightly from last year's 84.6 percent. Food and beverage costs remained constant from last year, at \$.36 and \$.24 respectively.

While payroll costs increased 3.1 percent over the same month last year, payroll costs per full-time equivalent (FTE) employee rose 1.7 percent. Sales per FTE employee rose 1.9 percent to \$2,235 this month. Total sales per payroll dollar, at \$3.25 this month, is 1.2 percent lower than last month and 0.3 percent lower than May 1981. On a year-to-date basis, sales per FTE employee rose 2.5 percent to \$2,070. Payroll costs rose 2.4 percent while these costs in relation to FTE employee rose 2.9 percent.

Efficient, cost-controlling techniques are needed by unit managers in order to keep profit margins in line. As unprofitable units are closed, added emphasis needs to be placed on the unit level. With the economically difficult times still here, strategic marketing efforts are needed in order to reach consumers and to boost customer counts.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

	This Month	Percentage Changes*
TOTAL	\$ 408	5.8%
AREA:		
Northeast	386	12.3
Southeast	422	- 18.3
North Central	350	33.5
South Central	455	NA
West	564	- 5.7
TYPE:		
Cafeteria	**	**
Coffee Shop	504	0.8
Full Menu:		
Tableservice	405	6.1
Limited Menu:		
Tableservice	362	- 3.3
No Tableservice	**	**

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	\$ 3.25	- 1.2%
TYPE:		
Cafeteria	**	**
Coffee Shop	3.24	- 2.7
Full Menu:		
Tableservice	3.19	- 0.3
Limited Menu:		
Tableservice	3.42	- 4.2
No Tableservice	**	**

** INSUFFICIENT RESPONSE
NA NOT AVAILABLE

TREND REPORT MAY 1982 COMPARED WITH MAY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	MAY	% CHG
TOTAL	2.4	3.1	-1.5	2.7	3.0	0.1	3.1	\$ 7.46	3.5
AFFILIATION:									
Single Unit	-	0.8	-3.1	-	0.6	-4.4	2.5	\$ 8.04	2.4
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	4.2	4.9	0.3	4.6	4.6	5.2	3.8	7.08	5.3
AREA:									
Northeast	5.6	5.7	-2.3	9.1	9.4	-6.6	2.8	\$ 4.33	6.7
Southeast	5.0	7.3	-8.8	10.9	9.1	29.7	-3.0	*	*
North Central	0.3	0.6	-1.2	-0.1	0.7	-5.4	1.5	7.52	2.7
South Central	-5.0	-2.4	*	-12.2	-13.3	*	-1.5	9.00	-2.2
West	3.9	4.0	3.4	3.3	3.1	4.5	8.8	9.38	6.5
SALES PER MONTH:									
Under \$32088.	-2.0	-1.8	-8.3	-5.8	-4.9	-24.8	-7.5	\$ 4.03	4.7
\$32088. TO \$58516.	-1.9	-1.2	-9.0	-2.2	-2.2	-2.1	-2.0	5.41	5.5
\$58516. TO \$93097.	10.4	9.4	18.2	6.0	6.1	5.1	5.9	7.42	8.4
Over \$93097.	1.0	2.4	-4.4	3.4	3.9	-0.1	4.0	8.35	2.0
NUMBER OF SEATS:									
Under 100	5.9	4.3	14.7	1.8	1.4	3.8	3.8	\$ 4.63	9.3
100 TO 150	2.8	2.5	6.0	2.1	2.6	-4.8	-1.1	7.77	6.8
150 TO 205	8.3	9.1	-3.1	8.8	9.6	-6.8	4.9	4.96	9.5
Over 205	-0.4	0.5	-3.4	0.6	0.4	1.4	3.6	8.75	2.4
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$	*
Coffee Shop	5.4	5.4	*	8.2	8.2	*	1.8	*	*
Full Menu:									
Tables-service	1.1	2.4	-4.5	2.1	2.7	-1.7	3.3	\$ 7.62	3.1
Limited Menu:									
Tables-service	11.6	7.9	23.2	1.1	-1.2	12.0	12.2	8.13	7.5
No Tables-service	*	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF MAY 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	MAY 82		MAY 81		MAY 82		MAY 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	85.2	14.8	84.6	15.4	\$ 0.36	\$ 0.24	\$ 0.36	\$ 0.24
AFFILIATION:								
Single Unit	82.1	17.9	81.5	18.5	\$ 0.37	\$ 0.24	\$ 0.37	\$ 0.24
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	87.1	12.9	86.5	13.5	0.36	0.25	0.37	0.24
AREA:								
Northeast	98.3	1.7	98.1	1.9	\$ 0.34	\$ 0.31	\$ 0.33	\$ 0.32
Southeast	87.9	12.1	86.0	14.0	0.38	0.31	0.37	0.22
North Central	82.3	17.7	82.0	18.0	0.35	0.25	0.35	0.26
South Central	79.5	*	77.4	*	0.39	*	0.43	*
West	76.7	23.3	76.6	23.4	0.40	0.23	0.41	0.22
SALES PER MONTH:								
Under \$32088.	96.2	3.8	96.0	4.0	\$ 0.34	\$ 0.33	\$ 0.35	\$ 0.41
\$32088. TO \$58516.	91.6	8.4	90.9	9.1	0.35	0.25	0.36	0.23
\$58516. TO \$93097.	88.1	11.9	88.9	11.1	0.35	0.24	0.36	0.27
Over \$93097.	81.6	18.4	80.6	19.4	0.37	0.24	0.37	0.23
NUMBER OF SEATS:								
Under 100	84.1	15.9	85.3	14.7	\$ 0.30	\$ 0.25	\$ 0.31	\$ 0.28
100 TO 150	92.0	8.0	92.3	7.7	0.38	0.31	0.38	0.34
150 TO 205	94.3	5.7	93.6	6.4	0.36	0.24	0.36	0.25
Over 205	79.4	20.6	78.8	21.2	0.37	0.24	0.37	0.23
TYPE:								
Cafeteria	*	*	*	*	\$	*	\$	*
Coffee Shop	99.6	*	99.6	*	0.33	*	0.33	*
Full Menu:								
Tables service	82.3	17.7	81.2	18.8	\$ 0.38	\$ 0.25	\$ 0.38	\$ 0.24
Limited Menu:								
Tables service	73.5	26.5	76.0	24.0	0.36	0.23	0.39	0.26
No Tables service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT MAY 1982 COMPARED WITH MAY 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	MAY 82	MAY 81	MAY 82	MAY 81	MAY 82	MAY 81	MAY 82	MAY 81
TOTAL	\$ 2235	\$ 2194	\$ 700	\$ 688	303	317	\$ 3.25	\$ 3.26
AFFILIATION:								
Single Unit	\$ 2304	\$ 2344	\$ 782	\$ 779	280	295	\$ 3.08	\$ 3.16
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	2158	2057	633	515	327	343	3.40	3.34
AREA:								
Northeast	\$ 1885	\$ 1783	\$ 557	\$ 555	520	533	\$ 3.29	\$ 3.21
South east	2676	2397	556	521	*	*	4.67	4.31
North Central	2160	2171	767	766	288	303	2.85	2.86
South Central	2152	2238	507	508	239	243	4.24	4.40
West	2960	2962	983	944	318	340	3.26	3.41
SALES PER MONTH:								
Under \$32088.	\$ 2255	\$ 2195	\$ 564	\$ 561	559	570	\$ 4.18	\$ 3.95
\$32088. TO \$58516.	1985	1996	581	575	372	387	3.47	3.47
\$58516. TO \$93097.	2243	2118	686	675	373	403	3.27	3.14
Over \$93097.	2314	2300	760	746	252	263	3.13	3.20
NUMBER OF SEATS:								
Under 100	\$ 2573	\$ 2632	\$ 717	\$ 748	495	554	\$ 3.59	\$ 3.52
100 TO 150	2087	2017	599	602	307	345	3.48	3.35
150 TO 205	2029	1879	640	623	401	440	3.21	3.11
Over 205	2348	2354	769	748	271	279	3.16	3.27
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1872	1776	577	567	*	*	3.24	3.13
Full Menu:								
Tables service	\$ 2287	\$ 2282	\$ 736	\$ 727	284	300	\$ 3.19	\$ 3.24
Limited Menu:								
Tables service	2813	2667	822	776	345	352	3.42	3.44
No Tables service	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

YEAR TO DATE TREND REPORT MAY 1982 COMPARED WITH MAY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	MAY	% CHG
TOTAL	1.7	1.8	1.2	2.8	2.9	2.7	2.4	\$ 8.30	4.4
AFFILIATION:									
Single Unit	1.9	1.6	3.0	4.3	4.4	3.9	4.8	\$ 9.39	5.7
Multi-Unit:									
Company-Owned	1.3	0.4	6.4	2.2	1.4	8.9	13.0	2.86	4.9
Franchised	1.5	1.9	-1.2	1.7	1.8	1.1	-0.6	8.16	2.8
AREA:									
Northeast	2.2	2.2	0.8	5.0	5.1	-0.2	-2.0	\$ 4.81	6.9
Southeast	7.5	9.4	-2.8	10.7	9.6	21.7	-2.3	7.90	4.2
North Central	-4.7	-4.6	-5.0	-5.6	-5.2	-7.8	1.5	7.66	0.9
South Central	4.7	5.1	3.5	7.3	8.1	2.9	3.4	7.28	6.5
West	5.5	5.1	7.2	6.4	5.9	9.1	7.8	11.04	6.4
SALES PER MONTH:									
Under \$32672.	-3.5	-3.7	-1.5	-3.2	-3.6	2.8	-4.8	\$ 4.38	7.1
\$32672. TO \$58950.	-3.5	-3.3	-5.5	-3.8	-3.5	-7.6	-4.6	7.20	-0.2
\$58950. TO \$91149.	5.6	6.1	1.9	4.8	5.3	-0.5	1.4	6.44	3.9
Over \$91149.	2.2	2.3	2.0	4.7	4.7	4.7	5.7	9.75	5.0
NUMBER OF SEATS:									
Under 104	4.8	3.6	13.2	4.5	3.8	10.1	3.9	\$ 4.19	10.3
104 TO 160	3.7	3.8	1.2	4.6	5.1	-6.8	1.8	5.64	2.2
160 TO 230	3.0	2.5	5.1	0.8	0.6	2.7	0.8	7.66	5.5
Over 230	-0.2	0.1	-1.2	2.8	2.8	2.9	3.1	9.88	4.0
TYPE:									
Cafeteria	*	*	*	*	*	*	*	\$ *	*
Coffee Shop	1.9	1.9	7.2	4.9	4.8	15.8	-1.5	2.92	-4.1
Full Menu:									
Tableservice	1.0	1.4	-0.8	2.4	2.6	1.5	3.3	\$ 9.10	4.0
Limited Menu:									
Tableservice	10.4	7.6	19.6	6.0	5.0	11.2	5.3	8.49	7.2
No Tableservice	0.3	-0.3	2.1	4.5	3.6	8.8	12.4	2.85	7.1
Other	-1.8	-2.2	*	-11.7	-11.9	*	-6.4	4.62	-0.8

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

5-

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT AS OF MAY 1982

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	MAY 82	MAY 81	MAY 82	MAY 81	MAY 82	MAY 81	MAY 82	MAY 81
TOTAL	\$ 2070	\$ 2019	\$ 662	\$ 644	214	220	\$ 3.14	\$ 3.15
AFFILIATION:								
Single Unit	\$ 2101	\$ 2046	\$ 743	\$ 704	216	223	\$ 2.85	\$ 2.93
Multi-Unit:								
Company-Owned	1981	2099	568	540	658	745	3.48	3.88
Franchised	2048	1990	592	592	302	302	3.46	3.35
AREA:								
Northeast	\$ 1629	\$ 1604	\$ 543	\$ 558	391	417	\$ 3.00	\$ 2.87
Southeast	3182	2926	579	557	439	431	5.32	4.84
North Central	1651	1658	647	615	214	217	2.53	2.67
South Central	2158	2111	542	537	290	304	3.98	3.93
West	2927	2856	899	862	265	274	3.27	3.34
SALES PER MONTH:								
Under \$32672.	\$ 1947	\$ 2017	\$ 565	\$ 589	450	476	\$ 3.44	\$ 3.40
\$32672. TO \$58950.	1749	1807	552	570	296	304	3.21	3.17
\$58950. TO \$91149.	1934	1839	604	599	327	330	3.20	3.06
Over \$91149.	2265	2180	740	696	224	228	3.08	3.15
NUMBER OF SEATS:								
Under 104	\$ 2004	\$ 2073	\$ 609	\$ 631	487	586	\$ 3.25	\$ 3.23
104 TO 160	1791	1716	549	541	356	355	3.21	3.13
160 TO 230	2282	2243	695	691	323	323	3.39	3.32
Over 230	2143	2078	715	677	215	218	3.00	3.07
TYPE:								
Cafeteria	\$ *	\$ *	\$ *	\$ *	*	*	\$ *	\$ *
Coffee Shop	1597	1572	517	526	365	353	3.09	2.99
Full Menu:								
Tableservic	\$ 2195	\$ 2124	\$ 706	\$ 672	235	238	\$ 3.14	\$ 3.18
Limited Menu:								
Tableservic	2470	2421	769	790	287	302	3.21	3.06
No Tableservic	2612	2885	719	705	813	981	3.59	4.04
Other	2257	2302	670	701	601	592	3.55	3.38

* INSUFFICIENT RESPONSE

WHY DO RESTAURANTS FAIL?

by Joel Eisemann

Unfortunately, the subject is negative in nature. Who wants to read about other people's problems? We want to know how to do things right so that we can be successful. Over the course of conducting numerous operational studies, Laventhol & Horwath has identified certain patterns which lead to failure. By being aware of these patterns, an operator should be able to avoid the personal disappointment and economic disasters which often accompany them.

Not long ago, the majority of restaurant failures were attributed to any or all of the following: a lack of knowledge/experience, an efficient "back of the house" operation, and under-capitalization. While it would be erroneous to deny that these factors of circumstances continue to cause many failures, a new set of factors has emerged as the primary reasons for failing food service operations - the operator's inability to cope with change, discontinuity, different life styles, and the high rate of obsolescence. The past cannot be perpetuated.

Our universities, colleges, career schools and trade associations have done an admirable job in teaching food production, service, controls, accounting, and, more recently, even the use of computers. But are they teaching "contemporary management" and "marketing"? It is these bodies of knowledge and disciplines which, if properly applied, can help avoid restaurant failure.

One definition of management includes the words: "...skillful, tactful, careful treatment..." In this period of rapid technological and social change, a greater degree of awareness and sensitivity must be paid to human needs and concerns than ever before. Being "attuned to the times" should include:

- o Anticipating possible causes of failure
- o Anticipating potential problems
- o Assessing adverse consequences
- o Establishing contingency actions
- o Defining reasonable objectives
- o Defining reasonable objectives
- o Considering the results of alternate decisions.

We plead guilty - before being accused - to theorizing. However, most of you are actively involved in day-to-day management and don't need to be told how to run your business. After all, most of you are successful by being alert, skilled and detail-minded in response to the demands of running a food service organization. But, because of the pressures which this entails, it is possible that some operators may not always see the whole forest because of each tree.

Our message to you is to think about your operation, using the previously stated points of reference. Stated another way, the food service industry is, in most ways, no different from the rest of American industry. Thus, to avoid failures in our industry, the same general approaches, rules and methods apply which are used successfully by the manufacturers and distributors of cars, toys and tooth-paste.

At this point a qualification is necessary. Eating is (or should be) a very personal, enjoyable and sometimes social occasion. There is more to it than merely caloric "intake" to rebuild body cells. Environmental factors such as color, light, shapes and "mood" affect the guest's satisfaction. In addition, there are the sensations of smell, taste and flavor on the palate, whether it be a freshly grilled hamburger or a continental cuisine delicacy.

This, then, brings us to the previously mentioned second important ingredient to avoiding failures, namely "marketing."

Marketing is a vast area of commercial activity that exists from the point of the manufacturing cycle where the production line ends to the point of final sale and delivery. It is a major vehicle to assure a successful and profitable food service operation, whether commercial or institutional. In the literature of marketing, marketing is "finding (and retaining) customers - and inducing them to buy."

Applying this to the non-institutional segment of the industry (although institutions would be well advised to think along similar lines), the patrons of a particular food service operation must be defined and satisfied. This involves all exterior aspects of an operation and includes its environmental theme, merchandising, style of service, and personal attention. It is an integrative force. If the patronage changes, the food service, too, must change to appeal to the new patronage. Food service operations fail for many reasons. Managerial inattention, pilferage, low employee morale, tasteless food, small portions and no-service service are axiomatic and require little attention in this article. They are known to most of us in the industry.

Modern management, marketing and merchandising, however, require increased attention, because more lip service is paid to these aspects of our operations than is actually practiced.

Let us raise a few pertinent questions in closing, the answers to which can make the difference between your continuing success and possible failure:

- o Can you define and describe your patronage in socio-economic terms (age, income, education)?
- o Have you observed any changes in your patronage (dress, age, spending habits)?
- o Are you spending at least 3% of sales for advertising and promotion?
- o Is your promotional program geared to a specific segment of the market?
- o Is your menu a price list or a merchandising tool?
- o Is your menu attractive, easy to read and interestingly written?
- o Do you plan changes soon in the decor of your dining area?
- o Is continuous training and retraining of your personnel a routine operation, and have you allotted time and funds for it?
- o Are you asking your patrons and staff for their comments and advice?
- o What innovations do you plan to introduce in your operation?

If any part of this article "hit home" or expressed ideas you had already thought about, but only thought about, please take the time to answer, in writing, the ten questions and - go to work.



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NATIONAL TREND OF BUSINESS Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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JUNE 1982 COMPARED WITH JUNE 1981

Total sales decreased 1.5 percent this month from the same month last year. Food covers in the sample for this month declined by a larger margin, but this was offset by an increase in the average receipt per cover of 3 percent to \$5.35. On a year-to-date basis, the average check rose to \$6.05, up 4.4 percent over the average check during the first half of 1981.

Beverage costs and sales dropped considerably since last year at 7.3 percent and 3.8 percent respectively, resulting in increased gross margins for those restaurants reporting this detail. In contrast, food costs increased slightly this month, up 0.6 percent, the same time as sales declined 1.1 percent. First half totals for 1982 show food and beverage cost increases exceeding those of their respective sales.

Food sales comprised slightly more of the food dollar this month than during the same month last year, while beverage sales were down this month. The cost per dollar of beverage sales declined to \$0.25 from \$0.26 last year. At the same time, food costs rose 2.6 percent to \$0.39 this month.

On a monthly comparison, all productivity measures were down. Payroll costs rose 1.9 percent over June 1981 and 3.1 percent over the first six months of last year. Sales and covers per full-time equivalent (FTE) employee were down 0.1 percent and 1.6 percent since last year while total sales per payroll dollar declined 2.8 percent to \$3.16 this month.

Results were mixed for the six month period. Sales per FTE employee rose 2.8 percent to \$2,331 and total sales per payroll dollar rose 1.0 percent to \$3.12. Payroll per FTE employee rose 1.6 percent while covers per FTE employee dropped 0.3 percent.

The new tax law on tips may force employers into higher employee wages to offset decreased take-home pay. According to *Highlights of the Tax Act of 1982*, a recent Laventhol & Horwath publication, tipped employees must report all tips received in their work to their employer. Employees must keep records of all tips received and of all deductible tips paid to other employees. Employers are required to retain charge tip receipts and statements of tips reported by employees.

Wall Street analysts are optimistic about the current status of the foodservice industry, with many restaurant corporations on the Dean's list of New 52-Week Highs. If this trend continues, recovery cannot be too far behind.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

	This Month	Percentage Changes*
TOTAL	\$ 341	- 16.3%
AREA:		
Northeast	348	- 9.8
Southeast	405	- 4.0
North Central	395	12.9
South Central	242	- 46.8
West	543	- 3.7
TYPE:		
Cafeteria	166	NA
Coffee Shop	**	NA
Full Menu:		
Tables service	436	NA
Limited Menu:		
Tables service	455	25.7
No Tables service	305	NA

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	\$ 3.16	- 2.8%
TYPE:		
Cafeteria	2.65	NA
Coffee Shop	**	NA
Full Menu:		
Tables service	3.16	- 0.1
Limited Menu:		
Tables service	3.40	0.4
No Tables service	3.83	NA

* FROM PREVIOUS MONTH
** INSUFFICIENT RESPONSE
NA NOT AVAILABLE

TREND REPORT JUNE 1982 COMPARED WITH JUNE 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	JUN	% CHG
TOTAL	-1.5	-1.1	-3.8	-0.2	0.6	-7.3	1.9	\$ 5.35	3.0
AFFILIATION:									
Single Unit	-2.3	-2.3	-2.4	0.5	0.6	-0.1	2.8	\$ 5.17	6.4
Multi-Unit:									
Company-Owned	-2.2	-2.2	*	-0.7	-0.7	*	-3.8	3.27	-3.0
Franchised	-	1.3	-5.5	-1.3	0.9	-14.3	0.4	6.08	-1.1
AREA:									
Northeast	5.7	5.9	3.1	5.0	5.4	0.1	13.2	\$ 4.50	-3.4
Southeast	-2.5	-0.6	-12.5	0.5	5.1	-25.0	-14.0	4.76	0.4
North Central	0.1	0.4	-1.5	1.2	2.2	-5.4	6.0	6.79	0.5
South Central	-4.9	-4.4	-11.7	-3.7	-3.3	-11.1	-2.1	3.25	7.8
West	0.7	1.0	-0.3	2.7	3.0	0.9	7.0	9.28	5.9
SALES PER MONTH:									
Under \$29286.	2.1	2.7	-9.1	1.3	2.7	-20.4	-0.1	\$ 3.17	1.6
\$29286. TO \$66625.	-1.8	-0.9	-6.9	-0.2	0.6	-6.4	-5.6	3.66	6.3
\$66625. TO \$93308.	2.1	2.8	-2.7	-2.9	-0.1	-25.8	1.9	4.25	5.2
Over \$93308.	-2.9	-2.8	-3.4	0.5	0.7	-0.9	3.6	7.27	0.9
NUMBER OF SEATS:									
Under 122	-1.2	-1.3	-1.0	0.8	2.3	-7.0	-12.2	\$ 7.44	-2.2
122 TO 191	5.3	6.1	-4.3	4.9	5.1	1.4	4.5	3.85	1.7
191 TO 362	-4.8	-4.8	-4.8	-2.4	-1.0	-13.7	-1.5	5.86	8.0
Over 362	-1.7	-1.3	-3.8	-0.7	-0.3	-4.0	5.4	5.81	3.0
TYPE:									
Coffee Shop	*	*	*	*	*	*	*	*	*
Cafeteria	6.2	6.2	*	5.9	5.9	*	4.6	\$ 2.51	8.0
Full Menu:									
Tables-service	-2.2	-1.7	-4.4	0.8	1.9	-6.9	3.1	\$ 7.89	1.9
Limited Menu:									
Tables-service	5.7	4.3	11.3	-0.3	-0.7	2.6	8.4	7.51	2.9
No Tables-service	-18.6	-18.5	-18.8	-14.5	-14.0	-18.4	-23.0	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF JUNE 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	JUN 82		JUN 81		JUN 82		JUN 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	85.5	14.5	85.1	14.9	\$ 0.39	\$ 0.25	\$ 0.38	\$ 0.26
AFFILIATION:								
Single Unit	87.1	12.9	87.1	12.9	\$ 0.38	\$ 0.25	\$ 0.37	\$ 0.25
Multi-Unit:								
Company-Owned	100.0	*	100.0	*	0.36	*	0.35	*
Franchised	81.4	18.6	80.4	19.6	0.40	0.25	0.40	0.28
AREA:								
Northeast	92.5	7.5	92.3	7.7	\$ 0.37	\$ 0.31	\$ 0.37	\$ 0.32
Southeast	85.8	14.2	84.1	15.9	0.43	0.33	0.40	0.39
North Central	83.1	16.9	82.9	17.1	0.34	0.25	0.33	0.26
South Central	92.9	7.1	92.4	7.6	0.40	0.27	0.40	0.27
West	75.7	24.3	75.4	24.6	0.42	0.23	0.42	0.22
SALES PER MONTH:								
Under \$29286.	95.4	4.6	94.9	5.1	\$ 0.37	\$ 0.38	\$ 0.37	\$ 0.43
\$29286. TO \$66625.	85.5	14.5	84.7	15.3	0.41	0.31	0.41	0.30
\$66625. TO \$93308.	86.9	13.1	86.2	13.8	0.36	0.22	0.37	0.29
Over \$93308.	84.1	15.9	84.0	16.0	0.39	0.25	0.38	0.24
NUMBER OF SEATS								
Under 122	80.6	19.4	80.7	19.3	\$ 0.44	\$ 0.33	\$ 0.42	\$ 0.35
122 TO 191	92.9	7.1	92.2	7.8	0.39	0.25	0.39	0.23
191 TO 362	83.2	16.8	83.2	16.8	0.44	0.24	0.42	0.27
Over 362	85.2	14.8	84.9	15.1	0.34	0.24	0.34	0.24
TYPE:								
Cafeteria	100.0	*	100.0	*	\$ 0.32	\$ *	\$ 0.32	\$ *
Coffee Shop	*	*	*	*	*	*	*	*
Full Menu:								
Tableservic	82.4	17.6	82.0	18.0	\$ 0.40	\$ 0.25	\$ 0.38	\$ 0.25
Limited Menu:								
Tableservic	78.8	21.2	79.9	20.1	0.38	0.23	0.40	0.25
No Tableservic	87.3	12.7	87.3	12.7	0.47	0.41	0.44	0.40
Other	*	*	*	*	*	*	*	*
* INSUFFICIENT RESPONSE								

PAYROLL AND EMPLOYEE REPORT JUNE 1982 COMPARED WITH JUNE 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JUN 82	JUN 81	JUN 82	JUN 81	JUN 82	JUN 81	JUN 82	JUN 81
TOTAL	\$ 2550	\$ 2552	\$ 810	\$ 791	455	462	\$ 3.16	\$ 3.24
AFFILIATION:								
Single Unit	\$ 2690	\$ 2723	\$ 893	\$ 858	495	499	\$ 3.01	\$ 3.17
Multi-Unit:								
Company-Owned	1557	1565	363	371	475	463	4.29	4.22
Franchised	2467	2412	734	738	405	404	3.38	3.31
AREA:								
Northeast	\$ 2463	\$ 2264	\$ 816	\$ 700	547	486	\$ 3.02	\$ 3.21
Southeast	2666	2438	650	684	431	404	4.15	3.62
North Central	2130	2085	712	680	327	327	2.97	3.04
South Central	2742	2778	874	859	762	786	3.14	3.21
West	3045	3273	961	972	324	362	3.17	3.37
SALES PER MONTH:								
Under \$29286.	\$ 2272	\$ 2225	\$ 680	\$ 681	712	663	\$ 3.34	\$ 3.27
\$29286. TO \$66625.	2606	2412	714	718	602	627	3.70	3.51
\$66625. TO \$93308.	2448	2454	762	765	568	601	3.21	3.21
Over \$93308.	2607	2637	861	827	338	334	3.03	3.19
NUMBER OF SEATS:								
Under 122	\$ 2910	\$ 2840	\$ 759	\$ 847	326	318	\$ 3.84	\$ 3.36
122 TO 191	1997	1908	605	583	519	504	3.37	3.35
191 TO 362	2780	2853	762	756	406	429	3.65	3.77
Over 362	2587	2588	943	896	459	472	2.74	2.89
TYPE:								
Cafeteria	\$ 2854	\$ 2748	\$1077	\$1053	\$1136	1181	2.65	\$ 2.61
Coffee Shop	*	*	*	*	*	*	*	*
Full Menu:								
Tables-service	2490	2495	791	761	298	298	3.16	\$ 3.29
Limited Menu:								
Tables-service	2570	2706	756	776	341	371	3.40	3.48
No Tables-service	3740	3615	976	998	*	*	3.83	3.62
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

YEAR TO DATE TREND REPORT JUNE 1982 COMPARED WITH JUNE 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	JUN	% CHG
TOTAL	3.6	3.4	2.7	3.5	3.5	3.2	3.1	\$ 6.05	4.4
AFFILIATION:									
Single Unit	2.0	2.0	1.7	3.7	3.8	2.8	4.7	\$ 5.49	4.8
Multi-Unit:									
Company-Owned	15.2	13.5	20.8	14.7	13.4	21.2	15.5	2.91	6.3
Franchised	4.6	4.2	1.7	2.7	2.8	1.9	0.4	7.85	4.5
AREA:									
Northeast	3.2	3.1	5.2	5.1	5.1	3.1	1.3	\$ 4.68	4.9
Southeast	5.8	7.7	-4.6	8.3	8.0	11.3	-4.0	7.15	3.2
North Central	-3.1	-2.9	-3.9	-3.6	-3.0	-7.4	2.7	7.49	0.9
South Central	4.9	4.8	6.0	4.5	4.5	4.8	4.4	3.28	6.0
West	7.3	5.9	6.8	5.8	5.4	9.1	4.1	10.09	7.4
SALES PER MONTH:									
Under \$31960.	-0.7	-0.2	-7.3	-1.5	-1.5	-1.6	-5.7	\$ 3.34	7.3
\$31960. TO \$64375.	0.1	0.5	-4.3	-1.3	-0.9	-6.6	-0.5	4.03	-0.1
\$64375. TO \$98545.	6.0	6.3	3.5	4.5	4.9	-0.1	3.2	4.34	6.3
Over \$98545.	4.1	3.5	3.7	4.7	4.6	5.4	4.8	7.95	3.8
NUMBER OF SEATS:									
Under 120	6.0	4.8	11.6	3.8	3.4	6.5	2.8	\$ 4.35	4.2
120 TO 176	4.8	5.1	1.1	6.2	6.4	0.9	2.6	5.38	4.5
176 TO 342	7.0	6.0	5.5	5.2	4.7	9.0	2.1	7.01	6.5
Over 342	0.2	0.6	-1.6	1.2	1.6	-2.0	4.2	6.06	3.3
Type:									
Cafeteria	5.2	5.2	*	1.5	1.5	*	6.0	\$ 2.52	5.8
Coffee Shop	1.9	1.9	7.2	4.8	4.8	15.8	-1.5	2.90	-2.6
Full Menu:									
Tables-service	1.4	1.9	-0.8	3.4	3.9	0.6	4.3	\$ 8.62	3.5
Limited Menu:									
Tables-service	10.4	7.4	11.6	4.9	4.3	10.0	-0.4	8.92	8.2
No Tables-service	4.4	2.9	10.7	3.6	2.4	11.4	4.3	2.91	7.9
Other	9.9	9.4	15.8	-1.5	-1.9	5.6	3.6	3.44	5.2

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT AS OF JUNE 1982

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JUN 82	JUN 81	JUN 82	JUN 81	JUN 82	JUN 81	JUN 82	JUN 81
TOTAL	\$ 2331	\$ 2268	\$ 748	\$ 736	373	382	\$ 3.12	\$ 3.09
AFFILIATION:								
Single Unit	\$ 2458	\$ 2397	\$ 838	\$ 796	410	415	\$ 2.94	\$ 3.02
Multi-Unit:								
Company-Owned	2272	2282	586	587	775	829	3.87	3.88
Franchised	2199	2124	663	679	301	307	3.30	3.13
AREA:								
Northeast	\$ 1679	\$ 1644	\$ 559	\$ 568	437	445	\$ 2.96	\$ 2.90
Southeast	3053	2811	590	578	439	427	5.06	4.59
North Central	1724	1723	658	630	233	236	2.60	2.71
South Central	2803	2727	866	846	769	785	3.23	3.22
West	2674	2616	844	853	262	273	3.18	3.09
Sales Per Month:								
UNDER \$31960.	\$ 2208	\$ 2155	\$ 680	\$ 697	624	618	\$ 3.24	\$ 3.07
\$31960. TO \$64375.	1983	1958	639	629	587	568	3.17	3.13
\$64375. TO \$98545.	2224	2145	725	719	532	560	3.06	2.98
OVER \$98545.	2472	2408	790	773	290	292	3.12	3.12
NUMBER OF SEATS:								
Under 120	\$ 2081	\$ 2100	\$ 599	\$ 630	527	561	\$ 3.43	\$ 3.29
120 TO 176	1913	1838	582	573	375	381	3.27	3.20
176 TO 342	2698	2619	792	810	366	371	3.41	3.25
Over 342	2329	2265	827	780	369	374	2.82	2.90
Type:								
Cafeteria	\$ 2816	\$ 2691	\$1074	\$1019	1115	1123	\$ 2.62	\$ 2.64
Coffee Shop	1582	1558	509	517	397	385	3.11	3.01
Full Menu:								
Tableservic	\$ 2341	\$ 2276	\$ 737	\$ 703	250	252	\$ 3.18	\$ 3.25
Limited Menu:								
Tableservic	2356	2296	754	815	262	277	3.12	2.82
No Tableservic	2952	3062	769	797	903	1011	3.83	3.83
Other	2861	2653	955	937	717	745	3.04	2.87

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Laventhol & Horwath

Certified Public Accountants

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NATIONAL TREND OF BUSINESS Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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JULY 1982 COMPARED WITH JULY 1981

Sales climbed 3.6 percent in July 1982 over July 1981, the largest increase since February 1982 when sales rose 4.5 percent. This increase consisted of a 4.0 percent rise in food sales and a 1.9 percent rise in beverage sales. Cost of sales rose at a faster rate than sales, with the total cost of sales rising 5.3 percent over July 1981. Food costs were up 32.5 percent more than food sales while beverage costs jumped 73.7 percent more than beverage sales. On a year-to-date basis, total sales rose 3.4 percent over the first seven months in 1981 and total cost of sales increased 3.8 percent.

Although the sales increase this month was large, the increase in covers was slightly higher, resulting in a 1.8 percent drop in July's average check to \$6.71 from July 1981. For the first seven months of 1982, the average check was \$6.26, 3.4 percent higher than in the corresponding period in 1981.

The July sample reported a 0.3 percentage point increase in food sales as a proportion of the restaurant sales dollar. Both food and beverage cost per dollar of sales remained flat during July at \$0.37 and \$0.26 respectively.

Productivity results were mixed this month. Sales per full-time equivalent (FTE) employee rose 1.7 percent and covers per FTE employee rose 0.7 percent. In contrast, payroll expenditures per FTE employee rose 1.5 percent and as a ratio to total sales rose 0.3 percent. Year-to-date analysis shows a slight gain, \$58, in sales per FTE employee and in total sales per payroll dollar while payroll per FTE employee rose 1.7 percent and covers per FTE employee dropped 1.6 percent.

Since many companies have sold or closed unprofitable units during this recession, they must find another way to outperform their competition. The traditional method is by unit growth in current market areas, taking full advantage of distribution and marketing expenditures. The new tactic currently being employed is attempting to gain market share directly from the competition. The next several months should test this new strategy and customers' reactions to the battles within market segments.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

	This Month	Percentage Changes*
TOTAL	\$ 559	63.9%
AREA:		
Northeast	498	43.1
Southeast	637	57.3
North Central	431	9.1
South Central	682	181.8
West	823	51.6
TYPE:		
Cafeteria	**	NA
Coffee Shop	545	NA
Full Menu:		
Tableservice	554	27.1
Limited Menu:		
Tableservice	271	- 40.4
No Tableservice	1173	284.6

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	\$ 3.37	6.6%
TYPE:		
Cafeteria	**	NA
Coffee Shop	3.31	NA
Full Menu:		
Tableservice	3.22	1.9
Limited Menu:		
Tableservice	3.29	- 3.2
No Tableservice	4.46	16.4

* FROM PREVIOUS MONTH

** INSUFFICIENT RESPONSE

NA NOT AVAILABLE

TREND REPORT JULY 1982 COMPARED WITH JULY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	JUL	% CHG
TOTAL	3.6	4.0	1.9	5.3	5.3	3.3	4.3	\$ 6.71	-1.8
AFFILIATION:									
Single Unit	0.4	0.8	-1.7	6.9	7.5	2.0	3.5	\$ 8.77	2.0
Multi-Unit:									
Company-Owned	22.8	23.5	*	26.0	26.1	*	18.0	3.33	1.4
Franchised	3.4	4.2	-1.1	0.4	0.1	-1.6	3.1	6.57	-1.8
AREA:									
Northeast	5.2	5.3	3.5	3.3	3.4	0.2	-2.5	\$10.77	7.7
Southeast	4.1	3.4	5.6	12.9	8.3	14.6	7.0	5.44	3.2
North Central	1.5	2.9	-6.0	0.3	0.9	-3.3	5.4	6.86	-3.5
South Central	8.3	7.5	11.8	12.0	12.1	11.2	4.9	4.86	-1.5
West	0.1	0.3	-0.8	3.5	4.1	0.2	7.2	13.39	5.1
SALES PER MONTH:									
Under \$45688.	-1.7	-1.1	-9.2	-1.0	-3.8	-7.4	0.7	\$ 4.13	-2.8
\$45688. TO \$75955.	9.5	9.1	*	7.4	7.5	*	1.4	4.53	-2.1
\$75955. TO \$124269.	6.6	6.4	7.8	2.5	2.2	5.6	3.1	7.58	4.6
Over \$124269.	2.2	2.5	0.8	6.5	7.1	3.5	5.7	7.17	-2.5
NUMBER OF SEATS:									
Under 111	12.4	11.2	16.9	10.2	7.5	14.2	4.2	\$ 3.95	-2.3
111 TO 152	5.5	6.1	-2.0	4.5	4.2	9.7	7.0	5.68	1.8
152 TO 202	7.0	6.6	8.9	2.5	2.1	5.8	4.7	5.50	-0.3
Over 202	-0.4	0.5	-4.8	5.1	6.2	-1.4	3.2	8.98	0.8
TYPE:									
Cafeteria	*	*	*	*	*	*	*	*	*
Coffee Shop	8.1	8.1	*	10.3	10.3	*	-2.2	*	*
Full Menu:									
Tables-service	1.0	1.5	-1.5	2.7	3.0	1.3	5.9	\$ 8.49	0.6
Limited Menu:									
Tables-service	3.2	3.2	2.9	0.1	0.6	-5.9	2.3	6.68	-3.1
No Tables-service	14.7	13.8	17.5	19.8	17.8	16.0	8.1	3.63	-0.9
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF JULY 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	JUL 82		JUL 81		JUL 82		JUL 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	83.4	16.6	83.1	16.9	\$ 0.37	\$ 0.26	\$ 0.37	\$ 0.26
AFFILIATION:								
Single Unit	84.2	15.8	83.8	16.2	\$ 0.38	\$ 0.26	\$ 0.36	\$ 0.25
Multi-Unit:								
Company-Owned	71.4	*	71.1	*	0.34	*	0.33	*
Franchised	85.4	14.6	84.7	15.3	0.37	0.27	0.38	0.27
AREA:								
Northeast	97.2	2.8	97.1	2.9	\$ 0.34	\$ 0.28	\$ 0.35	\$ 0.29
Southeast	68.7	31.3	69.1	30.9	0.41	0.26	0.39	0.24
North Central	85.5	14.5	84.3	15.7	0.32	0.30	0.32	0.29
South Central	81.1	18.9	81.7	18.3	0.42	0.23	0.40	0.23
West	76.9	23.1	76.7	23.3	0.43	0.25	0.42	0.24
SALES PER MONTH:								
Under \$45688.	92.7	7.3	92.1	7.9	\$ 0.39	\$ 0.37	\$ 0.40	\$ 0.37
\$45688. TO \$75955.	97.2	*	97.5	*	0.35	*	0.36	*
\$75955. TO \$124269.	87.9	12.1	88.0	12.0	0.39	0.27	0.40	0.27
Over \$124269.	78.4	21.6	78.1	21.9	0.37	0.26	0.35	0.25
NUMBER OF SEATS:								
Under 111	77.6	22.4	78.5	21.5	\$ 0.33	\$ 0.23	\$ 0.34	\$ 0.24
111 TO 152	92.7	7.3	92.2	7.8	0.38	0.28	0.39	0.25
152 TO 202	81.2	18.8	81.5	18.5	0.39	0.22	0.41	0.23
Over 202	82.9	17.1	82.2	17.8	0.38	0.28	0.36	0.27
TYPE:								
Cafeteria	*	*	*	*	*	*	*	*
Coffee Shop	99.7	*	99.6	*	\$ 0.34	\$ *	\$ 0.33	\$ *
Full Menu:								
Tables-service	80.7	19.3	80.3	19.7	\$ 0.38	\$ 0.27	\$ 0.38	\$ 0.26
Limited Menu:								
Tables-service	88.7	11.3	88.7	11.3	0.39	0.26	0.40	0.29
No Tables-service	75.2	24.8	75.7	24.3	0.36	0.23	0.35	0.23
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT JULY 1982 COMPARED WITH JULY 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JUL 82	JUL 81	JUL 82	JUL 81	JUL 82	JUL 81	JUL 82	JUL 81
TOTAL	\$ 2235	\$ 2198	\$ 669	\$ 659	424	421	\$ 3.37	\$ 3.38
AFFILIATION:								
Single Unit	\$ 2901	\$ 2936	\$ 898	\$ 881	331	341	\$ 3.23	\$ 3.33
Multi-Unit:								
Company-Owned	2961	3181	621	695	888	967	4.76	4.57
Franchised	1633	1549	509	495	415	401	3.30	3.24
AREA:								
Northeast	\$ 1116	\$ 1053	\$ 339	\$ 352	*	*	\$ 3.30	\$ 3.05
Southeast	2786	2759	710	685	*	*	4.45	4.58
North Central	2394	2334	772	736	362	348	3.10	3.17
South Central	2912	2947	741	774	598	597	3.93	3.81
West	3281	3392	1103	1065	245	266	2.97	3.19
SALES PER MONTH:								
Under \$45688.	\$ 2746	\$ 2607	\$ 784	\$ 727	617	589	\$ 3.50	\$ 3.59
\$45688. TO \$75955.	1360	1228	418	408	572	470	3.25	3.01
\$75955. TO \$124269.	1673	1563	502	495	361	359	3.52	3.40
Over \$124269.	2854	2950	853	859	405	411	3.35	3.43
NUMBER OF SEATS:								
Under 111	\$ 2155	\$ 2077	\$ 502	\$ 536	817	832	\$ 4.18	\$ 3.88
111 TO 152	1712	1626	550	515	417	416	3.11	3.16
152 TO 202	1764	1689	537	526	481	463	3.28	3.21
Over 202	2833	2861	885	868	319	329	3.27	3.37
TYPE:								
Cafeteria	*	*	*	*	*	*	*	*
Coffee Shop	\$ 1135	\$ 1055	\$ 342	\$ 352	*	*	\$ 3.31	\$ 3.00
Full Menu:								
Tableservice	\$ 2675	\$ 2674	\$ 847	\$ 815	322	328	\$ 3.22	\$ 3.35
Limited Menu:								
Tableservice	3083	2725	937	835	461	395	3.29	3.26
No Tableservice	3130	3343	701	794	848	904	4.46	4.21
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

YEAR TO DATE TREND REPORT JULY 1982 COMPARED WITH JULY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD ¹	BEV. ¹	TOTAL	FOOD ¹	BEV. ¹	PAYROLL	JUL	% CHG
TOTAL	3.4	3.3	2.3	3.8	3.9	2.9	3.2	\$ 6.26	3.4
AFFILIATION:									
Single Unit	1.7	1.8	1.2	4.2	4.4	2.8	4.5	\$ 6.13	4.3
Multi-Unit:									
Company-Owned	17.5	16.4	20.9	17.9	16.9	22.4	16.6	2.99	5.6
Franchised	4.1	4.0	0.6	2.4	2.5	0.6	0.4	7.69	3.5
AREA:									
Northeast	3.4	3.4	4.2	5.1	5.2	1.6	0.3	\$ 5.01	4.7
Southeast	5.9	7.6	-3.6	10.0	9.2	12.4	-2.6	6.77	3.5
North Central	-2.5	-2.0	-4.5	-3.2	-2.5	-6.9	3.0	7.42	-
South Central	5.0	4.8	6.9	5.4	5.4	5.7	4.3	3.60	4.9
West	6.6	5.5	6.0	6.0	5.6	8.3	4.5	10.47	7.0
SALES PER MONTH:									
Under \$32715.	-1.2	-0.7	-7.8	-1.6	-1.9	-3.6	-5.2	\$ 3.57	4.7
\$32715. TO \$66449.	1.0	1.2	-1.1	-0.5	-0.2	-5.0	-0.4	4.23	1.4
\$66449. TO \$102677.	5.9	6.3	2.5	4.1	4.6	-0.5	2.8	4.82	5.6
Over \$102677.	3.6	3.3	3.0	5.2	5.2	4.9	4.9	7.80	2.5
NUMBER OF SEATS:									
Under 119	7.0	5.9	12.3	5.3	4.6	7.3	2.8	\$ 4.19	2.6
119 TO 169	5.1	5.3	2.7	5.7	6.0	1.9	3.0	5.50	4.8
169 TO 342	6.4	5.6	4.7	5.3	5.0	8.7	2.1	7.20	5.4
Over 342	-	0.4	-2.3	1.6	2.1	-2.2	4.1	6.58	2.8
TYPE:									
Cafeteria	5.2	5.2	*	1.5	1.5	*	6.0	\$ 2.52	5.8
Coffee Shop	3.0	3.0	5.6	5.8	5.8	9.1	-1.7	2.88	-1.5
Full Menu:									
Tables-service	1.4	2.0	-1.1	3.6	4.1	0.5	4.5	\$ 8.64	3.0
Limited Menu:									
Tables-service	9.8	7.0	11.1	4.5	3.9	9.0	-0.6	8.77	7.5
No Tables-service	6.4	4.9	12.4	6.7	5.2	12.1	5.1	3.13	5.1
Other	8.2	7.5	15.8	-2.7	-3.1	5.6	2.2	3.27	5.1

* INSUFFICIENT RESPONSE

- NO CHANGE

¹ Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JUL 82	JUL 81	JUL 82	JUL 81	JUL 82	JUL 81	JUL 82	JUL 81
TOTAL	\$ 2309	\$ 2251	\$ 733	\$ 721	381	387	\$ 3.16	\$ 3.13
AFFILIATION:								
Single Unit	\$ 2498	\$ 2447	\$ 840	\$ 801	379	385	\$ 2.98	\$ 3.06
Multi-Unit:								
Company-Owned	2448	2498	603	620	819	884	4.06	4.02
Franchised	2095	2015	631	642	312	316	3.31	3.15
AREA:								
Northeast	\$ 1536	\$ 1493	\$ 501	\$ 510	425	431	\$ 3.03	\$ 2.93
Southeast	3009	2780	602	589	462	454	5.01	4.61
North Central	1813	1805	677	648	249	249	2.66	2.77
South Central	2807	2746	840	827	713	726	3.34	3.32
West	2764	2717	876	880	262	274	3.17	3.10
SALES PER MONTH:								
Under \$32715.	\$ 2231	\$ 2180	\$ 672	\$ 684	602	592	\$ 3.31	\$ 3.17
\$32715. TO \$66449.	1900	1864	612	605	564	553	3.15	3.09
\$66449. TO \$102677.	2132	2045	677	671	495	514	3.15	3.05
Over \$102677.	2500	2450	794	777	304	306	3.15	3.16
NUMBER OF SEATS:								
Under 119	\$ 2060	\$ 2051	\$ 572	\$ 599	584	611	\$ 3.55	\$ 3.38
119 TO 169	1852	1776	570	559	389	397	3.23	3.16
169 TO 342	2746	2675	796	812	369	373	3.46	3.32
Over 342	2342	2287	823	779	345	350	2.84	2.93
TYPE:								
Cafeteria	\$ 2816	\$ 2691	\$1074	\$1019	1115	1123	\$ 2.62	\$ 2.64
Coffee Shop	1458	1421	465	474	454	430	3.14	2.99
Full Menu:								
Tables-service	2385	2324	752	718	261	263	3.18	3.25
Limited Menu:								
Tables-service	2382	2319	762	820	270	283	3.12	2.83
No Tables-service	2989	3111	756	796	884	975	3.95	3.90
Other	2795	2624	912	903	767	811	3.11	2.94